



SUPREME AUDIT INSTITUTION OF INDIA  
लोकहितार्थं सत्यनिष्ठा  
Dedicated to Truth in Public Interest

# Appropriation Accounts 2024-25

Government of Mizoram



**Appropriation Accounts  
2024-25**

**Government of Mizoram**



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### **Introductory**

This compilation containing the Appropriation Accounts of the Government of Mizoram for the year 2024-25 presents the accounts of sums expended in the year ended March 2025 compared with the sums specified in the Schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts:

- ‘O’ stands for Original Grant or Appropriation.
- ‘S’ stands for Supplementary Grant or Appropriation.
- ‘R’ stands for Re-appropriations, withdrawals or Surrenders sanctioned by a Competent Authority.

Charged Appropriations and expenditure are shown in Italics.

The following norms which have been approved by the Public Accounts Committee of Mizoram Legislature have been adopted for comments on the Appropriation Accounts.

#### **Saving**

- (i) Comments are to be made for overall saving exceeding 5 per cent of the total provisions (*i.e.* upto 5 per cent of the total provisions – No comments).
- (ii) Comments are to be made in individual sub-heads for saving exceeding ₹5 lakh in case of total grants less than ₹20 crore.
- (iii) Comments are to be made in individual sub-heads for saving exceeding ₹10 lakh in case of total grants exceeding ₹20 crore.

Charged Appropriation:

Comments are to be made in all sub-heads where variation is more than ₹5 lakh.

#### **Excess**

- (i) General Comments would be made for regularisation of excess over the provisions in all cases where there is overall excess (any amount).
- (ii) Comments are to be made in individual sub-heads for excess exceeding ₹5 lakh in case of total grants less than ₹20 crore.
- (iii) Comments are to be made in individual sub-heads for excess exceeding ₹10 lakh in case of total grants exceeding ₹20 crore.

Charged Appropriation:

Comments are to be made in all sub-heads where variation is more than ₹5 lakh. Original provision and supplementary grants are only taken for comments.



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## **SUMMARY OF APPROPRIATION ACCOUNTS**

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**SUMMARY OF APPROPRIATION ACCOUNTS 2024-25**  
**GOVERNMENT OF MIZORAM**

Number and Name of Grant or Appropriation (1)	Amount of Grant or Appropriation		Expenditure		Saving		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
1. Legislative Assembly								
Voted	37,48,03	14,25,00	34,52,75	12,60,00	2,95,28	1,65,00	...	...
Charged	1,45,80	...	96,73	...	49,07	...	...	...
2. Governor								
Voted	38,60	26,91	36,83	26,91	1,77	...	...	...
Charged	11,81,95	...	10,64,04	...	1,17,91	...	...	...
3. Council of Ministers								
Voted	9,13,82	...	8,46,81	...	67,01	...	...	...
4. Law and Judicial								
Voted	78,39,50	17,14	74,78,35	17,14	3,61,15	...	...	...
Charged	15,14,64	25,32	15,13,64	25,32	1,00	...	...	...
5. Vigilance								
Voted	9,39,82	10,31	8,03,54	10,20	1,36,28	11	...	...
Charged	4,13,02	19,90	3,82,75	18,19	30,27	1,71	...	...
6. Land Revenue and Settlement								
Voted	35,69,65	20,00	28,83,59	19,97	6,86,06	3	...	...

**SUMMARY OF APPROPRIATION ACCOUNTS 2024-25**  
**GOVERNMENT OF MIZORAM - Contd.**

Number and Name of Grant or Appropriation (1)	Amount of Grant or Appropriation		Expenditure		Saving		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
7. Excise and Narcotics								
Voted	57,21,67	1,22,10	44,03,16	1,22,10	13,18,51	...	...	...
8. Taxation								
Voted	25,20,54	6,25	23,99,23	6,25	1,21,31	...	...	...
9. Finance								
Voted	25,32,19,77	12,26,74,00	23,78,94,77	13,14,24	1,53,25,00	12,13,59,76	...	...
10. Mizoram Public Service Commission								
Voted	...	...	...	...	...	...	...	...
<i>Charged</i>	14,96,66	...	14,13,94	...	82,72	...	...	...
11. Secretariat Administration								
Voted	1,36,64,47	93,68	1,34,12,91	92,94	2,51,56	74	...	...
12. Parliamentary Affairs								
Voted	1,14,01	1,00	90,10	98	23,91	2	...	...

**SUMMARY OF APPROPRIATION ACCOUNTS 2024-25  
GOVERNMENT OF MIZORAM - Contd.**

Number and Name of Grant or Appropriation	Amount of Grant or Appropriation		Expenditure		Saving		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
13. Personnel and Administrative Reforms								
Voted	4,79,71	...	4,73,75	...	5,96	...	...	...
14. Planning and Programme Implementation								
Voted	1,23,06,25	1,90,90,89	1,20,44,45	1,90,90,89	2,61,80	...	...	...
15. General Administration								
Voted	1,96,97,06	81,15,22	1,82,36,26	25,68,80	14,60,80	55,46,42	...	...
16. Home								
Voted	8,79,14,96	1,86,27	8,14,86,70	1,86,10	64,28,26	17	...	...
17. Food, Civil Supplies and Consumer Affairs								
Voted	3,16,38,29	...	2,55,73,06	...	60,65,23	...	...	...
18. Printing and Stationery								
Voted	15,52,03	13,08	14,13,27	...	1,38,76	13,08	...	...

**SUMMARY OF APPROPRIATION ACCOUNTS 2024-25  
GOVERNMENT OF MIZORAM - Contd.**

Number and Name of Grant or Appropriation (1)	Amount of Grant or Appropriation (2)		Expenditure (4)		Saving (6)		Excess (8)	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
19. Local Administration								
Voted	2,22,73,42	...	1,01,91,22	...	1,20,82,20	...	...	...
20. School Education								
Voted	20,72,59,50	42,39,49	15,82,73,03	42,35,30	4,89,86,47	4,19	...	...
21. Higher and Technical Education								
Voted	3,72,77,99	2,00,00	2,62,84,16	...	1,09,93,83	2,00,00	...	...
22. Sports and Youth Services								
Voted	31,44,55	13,62,00	29,33,63	13,62,00	2,10,92	...	...	...
23. Art and Culture								
Voted	15,48,77	...	11,61,37	...	3,87,40	...	...	...
24. Health and Family Welfare								
Voted	9,34,61,58	1,66,68,43	6,07,33,12	1,48,16,87	3,27,28,46	18,51,56	...	...

**SUMMARY OF APPROPRIATION ACCOUNTS 2024-25  
GOVERNMENT OF MIZORAM - Contd.**

Number and Name of Grant or Appropriation	Amount of Grant or Appropriation		Expenditure		Saving		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
25. Public Health Engineering								
Voted	3,21,61,17	1,79,43,19	3,14,94,70	1,51,19,67	6,66,47	28,23,52	...	...
26. Information and Public Relations								
Voted	13,27,25	...	13,20,59	...	6,66	...	...	...
27. District Councils and Minority Affairs								
Voted	6,12,29,47	39,89,00	6,12,17,14	39,89,00	12,33	...	...	...
28. Labour, Employment, Skill Development and Entrepreneurship								
Voted	33,02,96	...	16,42,32	...	16,60,64	...	...	...
29. Social Welfare								
Voted	3,27,53,39	32,52,07	2,47,33,71	32,52,07	80,19,68	...	...	...

**SUMMARY OF APPROPRIATION ACCOUNTS 2023-24**  
**GOVERNMENT OF MIZORAM - Contd.**

Number and Name of Grant or Appropriation (1)	Amount of Grant or Appropriation		Expenditure		Saving		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
30. Disaster Management and Rehabilitation Voted	2,48,34,43	38,25,00	93,05,68	38,25,00	1,55,28,75	...	...	...
31. Agriculture Voted	1,49,74,42	95,41,00	1,03,78,45	31,61,03	45,95,97	63,79,97	...	...
32. Horticulture Voted	1,27,25,52	10,10,79	74,25,14	10,10,79	53,00,38	...	...	...
33. Land Resource, Soil and Water Conservation Voted	42,38,57	...	34,50,35	...	7,88,22	...	...	...
34. Animal Husbandry and Veterinary Voted	74,01,48	6,73,69	65,83,02	5,92,66	8,18,46	81,03	...	...

**SUMMARY OF APPROPRIATION ACCOUNTS 2024-25  
GOVERNMENT OF MIZORAM - Contd.**

Number and Name of Grant or Appropriation (1)	Amount of Grant or Appropriation (2)		Expenditure (4)		Saving (6)		Excess (8)	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
35. Fisheries Voted	57,08,86	...	43,58,34	...	13,50,52	...	...	...
36. Environment, Forests and Climate Change Voted	1,44,09,34	36,23	93,52,78	36,23	50,56,56	...	...	...
37. Co-operation Voted	16,51,39	80,69	15,08,36	80,68	1,43,03	1	...	...
38. Rural Development Voted	4,87,04,10	27,59,00	2,44,72,20	27,59,00	2,42,31,90	...	...	...
39. Power and Electricity Voted	10,31,48,10	1,47,37,18	10,04,80,06	1,19,22,11	26,68,04	28,15,07	...	...
40. Commerce and Industries Voted	76,50,33	1,94,31	67,75,75	1,94,26	8,74,58	5	...	...

**SUMMARY OF APPROPRIATION ACCOUNTS 2024-25  
GOVERNMENT OF MIZORAM - Contd.**

Number and Name of Grant or Appropriation (1)	Amount of Grant or Appropriation (2)		Expenditure (4)		Saving (6)		Excess (8)	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
41. Sericulture								
Voted	17,15,89	1,00	15,68,23	1,00	1,47,66	...	...	...
42. Transport								
Voted	46,47,53	65,40	40,06,96	65,09	6,40,57	31	...	...
43. Tourism								
Voted	14,98,26	64,98,46	14,03,23	64,98,46	95,03	...	...	...
45. Public Works								
Voted	6,66,93,55	8,00,98,76	4,91,32,44	7,05,70,10	1,75,61,11	95,28,66	...	...
46. Urban Development and Poverty Alleviation								
Voted	2,59,20,08	4,74,32,44	1,59,09,65	3,21,87,47	1,00,10,43	1,52,44,97	...	...
47. Irrigation and Water Resources								
Voted	15,44,81	91,46,61	14,19,58	16,47,51	1,25,23	74,99,10	...	...

**SUMMARY OF APPROPRIATION ACCOUNTS 2024-25**  
**GOVERNMENT OF MIZORAM - Contd.**

Number and Name of Grant or Appropriation	Amount of Grant or Appropriation		Expenditure		Saving		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
48. Information and Communication Technology								
Voted	6,65,37	...	6,55,26	...	10,11	...	...	...
49. Public Debt								
Charged	7,32,38,03	4,91,03,43	7,15,89,95	18,58,69,77	16,48,08	...	...	13,67,66,34 (13,67,66,33,856.00)
<b>Total:</b>								
<b>Voted</b>	<b>1,28,97,50,26</b>	<b>37,55,56,59</b>	<b>1,05,11,00,00</b>	<b>20,20,42,82</b>	<b>23,86,50,25</b>	<b>17,35,13,77</b>	...	...
<b>Charged</b>	<b>7,79,90,10</b>	<b>4,91,48,65</b>	<b>7,60,61,05</b>	<b>18,59,13,28</b>	<b>19,29,05</b>	<b>1,71</b>	...	<b>13,67,66,34</b>
<b>Grand Total</b>	<b>1,36,77,40,36</b>	<b>42,47,05,24</b>	<b>1,12,71,61,05</b>	<b>38,79,56,10</b>	<b>24,05,79,30</b>	<b>17,35,15,48</b>	...	<b>13,67,66,34</b>

Note: Figure in parenthesis relates to rupees in whole.

**SUMMARY OF APPROPRIATION ACCOUNTS 2024-25  
GOVERNMENT OF MIZORAM - Contd.**

The excess over the following charged appropriation requires regularisation:

**CAPITAL PORTION**

<b>Serial Number</b>	<b>Grant Number</b>	<b>Name of Grant</b>
1.	49	Public Debt

As the grants and appropriations are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries adjusted in the accounts in reduction of expenditure. The net expenditure figures are shown in the Finance Accounts.

No advance was drawn from the Contingency Fund during the year 2024-25.

**SUMMARY OF APPROPRIATION ACCOUNTS 2024-25**  
**GOVERNMENT OF MIZORAM - Concl'd.**

The reconciliation between the total expenditure according to the Appropriation Accounts for the year 2024-25 and that shown in the Finance Accounts for that year is indicated below:

(₹ in thousand)

Total expenditure according to Appropriation Accounts:	<b>Voted</b>	<b>Charged</b>	<b>Total</b>
Revenue:	1,05,11,00,00	7,60,61,05	1,12,71,61,05
Capital:	20,20,42,82	18,59,13,28	38,79,56,10
<b>Total:</b>	<b>1,25,31,42,82</b>	<b>26,19,74,33</b>	<b>1,51,51,17,15</b>
Deduct Total Recoveries <sup>[*]</sup>			
Revenue:	1,84,84,73	...	1,84,84,73
Capital:	7,83,59	...	7,83,59
<b>Total:</b>	<b>1,92,68,32</b>	...	<b>1,92,68,32</b>
<b>Net Total</b>	<b>1,23,38,74,50</b>	<b>26,19,74,33</b>	<b>1,49,58,48,83</b>
Total Expenditure shown in Statement 11 of Finance Accounts (Vol. I):			
Revenue:	1,03,26,15,27	7,60,61,05	1,10,86,76,32
Capital:	20,12,59,23	18,59,13,28	38,71,72,51
<b>Total:</b>	<b>1,23,38,74,50</b>	<b>26,19,74,33</b>	<b>1,49,58,48,83</b>

[\*] The details of recoveries referred to above are given in appendix at page 218.

## **Report of the Comptroller and Auditor General of India**

### **Audit of the Appropriation Accounts of the Government of Mizoram**

#### **Opinion**

The Appropriation Accounts of the Government of Mizoram for the year ended 31 March 2025 present the accounts of the sums expended in the year compared with the sums specified in the schedules appended to the Appropriation Acts passed under Article 204 and 205 of the Constitution of India. The Finance Accounts of the Government for the year showing the financial position along with the accounts of the receipts and disbursements of the Government for the year are presented separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Appropriation Accounts read with the observations in this compilation present fairly the accounts of the sums expended in the year ended 31 March 2025 compared with the sums specified in the schedules appended to the Appropriation Acts passed by the State Legislature under Article 204 and 205 of the Constitution of India. Observations arising from audit of these accounts as well as audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Mizoram being presented separately for the year ended 31 March 2025.

#### **Basis for Opinion**

The conduct of audit is in accordance with the CAG's Auditing Standards. These Standards require that we plan and perform audits to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. The audit evidence that we have obtained provides a basis for my opinion.

#### **Responsibilities for Preparation of the Initial and Subsidiary Accounts**

The State Government is responsible for obtaining authorisation of budget from the State Legislature. The State Government and those responsible for execution of budget such as treasuries, offices and departments of the Government of Mizoram are responsible for preparation and correctness of the initial and subsidiary accounts as well as for ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations.

Also, they are responsible for rendering the initial and subsidiary accounts and information related thereto to the Office of the Principal Accountant General, Mizoram for compilation and preparation of the Appropriation Accounts.



### **Responsibilities for Compilation of Annual Accounts**

The Accounts Wing of the Office of the Principal Accountant General, Mizoram functioning under my control is responsible for compilation and preparation of Annual Accounts of the State Government. This is in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The Annual Accounts have been compiled from the vouchers, challans and initial and subsidiary accounts as received from the treasuries, offices and departments of the Government of Mizoram and the statements received from the Reserve Bank of India.

### **Responsibilities for the Audit of the Annual Accounts**

The audit of the Annual Accounts is conducted through the Audit Wing of the Office of the Principal Accountant General, Mizoram in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 for expressing an opinion on these Accounts based on the results of such audit.

The Accounts Wing and the Audit Wing of the Office of the Principal Accountant General are independent of each other and are distinct units with separate cadres.

**Date: 24 December 2025**  
**Place: New Delhi**



**(K. Sanjay Murthy)**  
**Comptroller and Auditor General of India**



## Grant No. 1 Legislative Assembly

		Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousand)				
<b>1.1</b>	<b>Revenue (Voted):</b>			
	<b>Major Heads:</b>			
<b>2011</b>	<b>Parliament, State/Union Territory Legislatures</b>			
<b>2015</b>	<b>Elections</b>			
	Original	36,94,15		
	Supplementary	53,88	37,48,03	34,52,75
				(-)2,95,28
	Amount surrendered during the year (31 March 2025)			2,94,45
<b>1.2</b>	<b>Revenue (Charged):</b>			
	<b>Major Head:</b>			
<b>2011</b>	<b>Parliament, State/Union Territory Legislatures</b>			
	Original	1,35,80		
	Supplementary	10,00	1,45,80	96,73
				(-)49,07
	Amount surrendered during the year (31 March 2025)			49,06
<b>1.3</b>	<b>Capital (Voted):</b>			
	<b>Major Head:</b>			
<b>7610</b>	<b>Loans to Government Servants, etc.</b>			
	Original	10,50,00		
	Supplementary	3,75,00	14,25,00	12,60,00
				(-)1,65,00
	Amount surrendered during the year (31 March 2025)			1,65,00

**Grant No. 1 Legislative Assembly - Contd.****Notes and Comments:****1.1 Revenue (Voted):**

**1.1.1** Against the available saving of ₹295.28 lakh, ₹294.45 lakh only was surrendered during the year.

**1.1.2** In view of saving of ₹295.28 lakh, supplementary provision of ₹53.88 lakh obtained during the year proved unnecessary as the actual expenditure of ₹3,452.75 lakh did not come to the original budget provision of ₹3,694.15 lakh.

**1.1.3** Saving of ₹293.02 lakh and ₹828.95 lakh (8.11 *per cent* and 19.65 *per cent* of the total budget provision) also occurred under this grant during 2022-23 and 2023-24 respectively.

**1.1.4** Saving occurred mainly under:

Serial Number	Head	Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
---------------	------	-------------------------------	-----------------------	--------------------------

(₹ in lakh)

(i)	<b>Central Assistance (CA)</b>			
	<b>2011 Parliament, State/Union Territory Legislatures</b>			
	02 State/Union Territory Legislatures			
	103 Legislative Secretariat			
	04 Implementation of National e-Vidhan Application (NeVA)(Voted)/CSS			
	O.	156.75		
	R.	(-156.75	...	...

Withdrawal of the entire provision of ₹156.75 lakh by way of surrender, stated due to non-sanction of final installment of fund by the Ministry of Parliamentary Affairs, Government of India (₹156.75 lakh under other revenue expenditure).

(ii)	01 Assembly Secretariat (Voted)			
	O.	2,204.70		
	S.	13.88		
	R.	(-91.89	2,126.69	2,125.52
				(-1.17

Specific reasons for reduction of ₹91.89 lakh from the provision by way of surrender, not stated (₹57.18 lakh, ₹0.53 lakh, ₹20.80 lakh, ₹9.41 lakh and ₹3.97 lakh under salaries, wages medical treatment, domestic travel expenses and foreign travel expenses respectively).

Reasons for saving of ₹1.17 lakh have not been intimated (July 2025).

**Grant No. 1 Legislative Assembly - Contd.**

Serial Number	Head	Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-) (₹ in lakh)
(iii)	<b>2011 Parliament, State/Union Territory Legislature</b>			
	02 <i>State/Union Territory Legislatures</i>			
	101 Legislative Assembly			
	02 M.L.A. (Voted)			
	O.	1,055.50		
	S.	40.00		
	R.	(-32.15)	1,063.35	1,063.70
				(+)0.35

Reduction of ₹32.15 lakh from the provision was the net result of (a) decrease of ₹20.83 lakh by way of surrender, stated due to non-performance of foreign tour (₹1.00 lakh and ₹1.00 lakh under foreign travel expenses and write off of losses respectively) and specific reasons for remaining amount (₹2.75 lakh, ₹14.30 lakh, ₹0.27 lakh and ₹1.51 lakh under salaries, wages, medical treatment and domestic travel expenses respectively), not stated, (b) further decrease of ₹86.12 lakh through re-appropriation, stated due to re-provision of fund to other heads of account (₹25.00 lakh, ₹32.92 lakh and ₹28.20 lakh under medical treatment, domestic travel expenses and supplies and material respectively) and (c) increase of ₹74.80 lakh through re-appropriation, stated due to more expenditure than anticipated and re-provision of fund from other heads of account (₹74.80 lakh under other revenue expenditure).

Reasons for excess of ₹0.35 lakh have not been intimated (July 2025).

Excess of ₹0.01 lakh also occurred under this head of account during 2023-24.

(iv)	04 Leader of Opposition			
	O.	44.20		
	R.	(-14.52)	29.68	29.67
				(-)0.01

Reduction of ₹14.52 lakh from the provision by way of surrender, stated due to non-performance of foreign tour (₹1.00 lakh under foreign travel expenses) and specific reasons for the remaining amount (₹0.04 lakh, ₹8.56 lakh and ₹4.92 lakh under salaries, medical treatment and domestic travel expenses respectively), not stated.

Reasons for saving of ₹0.01 lakh have not been intimated (July 2025).

**Grant No. 1 Legislative Assembly - Contd.**

**1.1.5** Saving mentioned at note 1.1.4 above was partly offset by excess under:

Serial Number	Head	Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

- (i) **2011 Parliament, State/Union Territory Legislature**  
*02 State/Union Territory Legislatures*  
 101 Legislative Assembly  
 03 Ex-M.L.A. (Voted)

O.	110.00			
R.	11.32	121.32	121.32	...

Augmentation of ₹11.32 lakh in the provision through re-appropriation, stated due to re-provision of funds from other heads of account (₹11.32 lakh under medical treatment).

**1.2 Revenue (Charged):**

**1.2.1** Against the available saving of ₹49.07 lakh, ₹49.06 lakh only was surrendered during the year.

**1.2.2** In view of saving of ₹49.07 lakh, supplementary appropriation of ₹10.00 lakh obtained during the year proved unnecessary as the actual expenditure of ₹96.73 lakh did not come to the original appropriation of ₹135.80 lakh.

**1.2.3** Saving of ₹33.50 lakh and ₹60.58 lakh (24.88 per cent and 42.62 per cent of the total appropriation) also occurred under this appropriation during 2022-23 and 2023-24 respectively.

**1.2.4** Saving occurred mainly under:

Serial Number	Head	Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
---------------	------	-------------------------------	-----------------------	--------------------------

(₹ in lakh)

- (i) **2011 Parliament, State/Union Territory Legislatures**  
*02 State/Union Territory Legislatures*  
 101 Legislative Assembly  
 01 Speaker/ Dy. Speaker (Charged)

O.	135.80			
S.	10.00			
R.	(-49.06)	96.74	96.73	(-0.01)

### Grant No. 1 Legislative Assembly - Concl'd.

Specific reasons for reduction of ₹49.06 lakh from the appropriation by way of surrender, not stated (₹2.36 lakh, ₹10.11 lakh, ₹8.54 lakh and ₹28.05 lakh under salaries, medical treatment, domestic travel expenses and foreign travel expenses respectively).

Reasons for saving of ₹0.01 lakh have not been intimated (July 2025).

#### 1.3 Capital (Voted):

1.3.1 Available saving of ₹165.00 lakh was surrendered during the year.

1.3.2 In view of saving of ₹165.00 lakh, supplementary provision of ₹375.00 lakh obtained during the year proved excessive.

1.3.3 Saving occurred mainly under:

Serial Number	Head	Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(i) **7610 Loans to Government Servants, etc.**

201 House Building Advances

01 House Building Advances to M.L.A.s

O. 600.00

S. 300.00

R. (-)150.00

750.00

750.00

...

Reduction of ₹150.00 lakh from the provision by way of surrender, stated due to less availing of housing loans by Member of Legislative Assembly

(ii) **202 Advance for purchase of Motor Conveyances**

01 Advance for purchase of Motor Conveyances

O. 450.00

S. 75.00

R. (-)15.00

510.00

510.00

...

Reduction of ₹15.00 lakh from the provision by way of surrender, stated due to less availing of motor vehicle advances by Member of Legislative Assembly.

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**Information on unspent amount lying in the DDOs Bank Account as on 31 March 2025 was not received from the Government of Mizoram.**

## Grant No. 2 Governor

		Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousand)				
<b>2.1</b>	<b>Revenue (Voted):</b>			
	<b>Major Head:</b>			
<b>2012</b>	<b>President, Vice-President, Governor/ Administrator of Union Territories</b>			
	Original	30,60		
	Supplementary	8,00	38,60	(-)1,77
	Amount surrendered during the year (31 March 2025)			1,77
<b>2.2</b>	<b>Revenue (Charged):</b>			
	<b>Major Head:</b>			
<b>2012</b>	<b>President, Vice-President, Governor/ Administrator of Union Territories</b>			
	Original	10,54,60		
	Supplementary	1,27,35	11,81,95	(-)1,17,91
	Amount surrendered during the year (31 March 2025)			1,17,92
<b>2.3</b>	<b>Capital (Voted):</b>			
	<b>Major Head:</b>			
<b>4075</b>	<b>Capital Outlay on Miscellaneous General Services</b>			
	Original	...		
	Supplementary	26,91	26,91	...
	Amount surrendered during the year (31 March 2025)			...

**Grant No. 2 Governor - Contd.****Notes and Comments:****2.1 Revenue (Charged):**

**2.1.1** During the year 2024-25, ₹117.92 lakh was surrendered in anticipated surplus to the requirement, but actual saving worked out to ₹117.91 lakh only which indicates lack of budgetary management.

**2.1.2** In view of saving of ₹117.91 lakh, supplementary appropriation of ₹127.35 lakh obtained during the year proved excessive.

**2.1.3** Saving of ₹94.69 lakh (9.15 per cent of the total appropriation) also occurred under this appropriation during 2022-23.

**2.1.4** Saving occurred mainly under:

Serial Number	Head	Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-) (₹ in lakh)
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(i) **2012 President, Vice-President, Governor/  
Administrator of Union Territories**

03 Governor/Administrator of Union Territories

090 Secretariat

01 Governor's Secretariat (Charged)

O. 611.45

S. 82.25

R. (-)71.54                      622.16                      622.17                      (+)0.01

Reasons for reduction of ₹71.54 lakh from the appropriation by way of surrender, not stated (₹62.87 lakh, ₹8.49 lakh, ₹0.04 lakh, ₹0.01 lakh and ₹0.13 lakh under salaries, wages, medical treatment, domestic travel expenses and publications respectively).

Reasons for excess of ₹0.01 lakh have not been intimated (July 2025).

(ii) 103 Household Establishment

01 Household Establishment  
of Governor (Charged)

O. 371.65

S. 45.10

R. (-)34.57                      382.18                      382.18                      ...

**Grant No. 2 Governor - Concl.**

Reduction of ₹34.57 lakh from the appropriation was the net result of (a) decrease of ₹43.57 lakh by way of surrender, reasons not stated (₹43.08 lakh, ₹0.02 lakh and ₹0.47 lakh under salaries, medical treatment and domestic travel expenses respectively), (b) further decrease of ₹9.80 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹5.50 lakh and ₹4.30 lakh under materials and supplies and minor works respectively) and (c) increase of ₹18.80 lakh through re-appropriation, stated due to re-provision of fund from other head of account (₹18.80 lakh under office expenses).

**Grant No. 3 Council of Ministers  
(All Voted)**

	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
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(₹ in thousand)

**3.1 Revenue:**

**Major Heads:**

**2013 Council of Ministers**

**2052 Secretariat-General Services**

Original	7,37,45			
Supplementary	1,76,37	9,13,82	8,46,81	(-)67,01
Amount surrendered during the year (31 March 2025)				66,45

**Notes and Comments:**

**3.1 Revenue:**

**3.1.1** Against the available saving of ₹67.01 lakh, ₹66.45 lakh only was surrendered during the year.

**3.1.2** In view of saving of ₹67.01 lakh, supplementary provision of ₹176.37 lakh obtained during the year proved excessive.

**3.1.3** Saving of ₹43.76 lakh and ₹52.23 lakh (5.80 *per cent* and 6.48 *per cent* of the total budget provision) also occurred under this grant during 2022-23 and 2023-24 respectively.

**3.1.4** Saving occurred mainly under:

<b>Serial Number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
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(₹ in lakh)

(i) **2052 Secretariat-General Services**

090 Secretariat

18 Chief Minister's Secretariat

O.	280.41			
S.	132.00			
R.	(-)33.60	378.81	376.81	(-)2.00

**Grant No. 3 Council of Ministers - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

Reduction of ₹33.60 lakh from the provision by way of surrender, stated due to inclusion of wages for household employees of adviser to Chief Minister which falls under the purview of Mizoram Legislative Assembly Secretariat (₹21.75 lakh under wages) and reasons for the remaining amount (₹9.20 lakh, ₹0.82 lakh, ₹1.80 lakh and ₹0.03 lakh under salaries, medical treatment, domestic travel expenses and printing and publications respectively), not stated.

Reasons for saving of ₹2.00 lakh have not been intimated (July 2025).

**(ii) 2013 Council of Ministers**

- 105 Discretionary Grants by Ministers
- 01 Discretionary Grants of Ministers

O.	68.00			
R.	(-)11.00	57.00	57.00	...

Reduction of ₹11.00 lakh from the provision through re-appropriation, stated due to re-provision of fund to other head of account (₹11.00 lakh under other revenue expenditure).

- (iii) 101 Salary of Ministers and Deputy Ministers
- 01 Salary of Ministers

O.	325.70			
S.	44.37			
R.	(-)9.06	361.01	361.01	...

Reduction of ₹9.06 lakh in the provision was the net result of (a) decrease of ₹22.06 lakh by way of surrender, stated due to non-application of travel concession bill of ministers (₹21.46 lakh under salaries), non-application of medical re-imbursment bill of ministers (₹0.02 lakh under medical treatment) and specific reasons for the remaining amount (₹0.07 lakh and ₹0.51 lakh under minor civil and electrical works and other revenue expenditure respectively), not stated, (b) further decrease of ₹7.00 lakh through re-appropriation, specific reasons not stated (₹2.00 lakh and ₹5.00 lakh under printing and publications and materials and supplies respectively) and (c) further increase of ₹20.00 lakh through re-appropriation, reasons not stated (₹20.00 lakh under office expenses).

**Grant No. 3 Council of Ministers - Concl.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
<b>(₹ in lakh)</b>				
(iv)	<b>2013 Council of Ministers</b>			
	101 Salary of Ministers and Deputy Ministers			
	02 Salary of Chief Minister			
	O.	36.54		
	R.	(-)7.60	28.94	30.38
				(+)1.44

Reduction of ₹7.60 lakh from the provision by way of surrender, stated due to economise utilisation of funds (₹3.70 lakh under domestic travel expenses), non-performance of foreign travel (₹2.00 lakh under foreign travel expenses) and reasons for the remaining amount (₹1.72 lakh, ₹0.15 lakh and ₹0.03 lakh under salaries, medical treatment and office expenses respectively), not stated.

Reasons for excess of ₹1.44 lakh have not been intimated (July 2025).

(v)	108 Tour Expenses				
	01 Tour Expenses				
	O.	26.80			
	R.	(-)5.19	21.61	21.61	...

Reduction of ₹5.19 lakh from the provision was the net result of (a) decrease of ₹3.19 lakh by way of surrender, stated due to non-application of travel expenses bill of ministers (₹3.19 lakh under domestic travel expenses) and (b) further decrease of ₹2.00 lakh through re-appropriation, reasons not stated (₹2.00 lakh under foreign travel expenses).

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**Information on unspent amount lying in the DDOs Bank Account as on 31 March 2025 was not received from the Government of Mizoram.**

**Grant No. 4 Law and Judicial**

		<b>Total grant/ appropriation</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
<b>(₹ in thousand)</b>				
<b>4.1</b>	<b>Revenue (Voted):</b>			
	<b>Major Head:</b>			
<b>2014</b>	<b>Administrative of Justice</b>			
	Original	47,73,44		
	Supplementary	30,66,06	78,39,50	74,78,35
				(-3,61,15)
	Amount surrendered during the year (31 March 2025)			3,47,25
<b>4.2</b>	<b>Revenue (Charged):</b>			
	<b>Major Head:</b>			
<b>2014</b>	<b>Administrative of Justice</b>			
	Original	13,29,26		
	Supplementary	1,85,38	15,14,64	15,13,64
				(-1,00)
	Amount surrendered during the year (31 March 2025)			1,01
<b>4.3</b>	<b>Capital (Voted):</b>			
	<b>Major Head:</b>			
<b>4075</b>	<b>Capital Outlay on Miscellaneous General Services</b>			
	Original	...		
	Supplementary	17,14	17,14	17,14
				...
	Amount surrendered during the year (31 March 2025)			...

**Grant No. 4 Law and Judicial – Concl.**

		<b>Total grant/ appropriation</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
<b>(₹ in thousand)</b>				
<b>4.4</b>	<b>Capital (Charged):</b>			
	<b>Major Head:</b>			
<b>4075</b>	<b>Capital Outlay on Miscellaneous General Services</b>			
	Original	...		
	Supplementary	25,32	25,32	...
	Amount surrendered during the year (31 March 2025)			...

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**Information on unspent amount lying in the DDOs Bank Account as on 31 March 2025 was not received from the Government of Mizoram.**

**Grant No. 5 Vigilance**

		<b>Total grant/ appropriation</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
(₹ in thousand)				
<b>5.1</b>	<b>Revenue (Voted):</b>			
	<b>Major Head:</b>			
<b>2062</b>	<b>Vigilance</b>			
	Original	7,11,46		
	Supplementary	2,28,36	9,39,82	8,03,54
				(-),36,28
	Amount surrendered during the year (31 March 2025)			1,55,83
<b>5.2</b>	<b>Revenue (Charged):</b>			
	<b>Major Head:</b>			
<b>2062</b>	<b>Vigilance</b>			
	Original	3,43,51		
	Supplementary	69,51	4,13,02	3,82,75
				(-),30,27
	Amount surrendered during the year (31 March 2025)			29,30
<b>5.3</b>	<b>Capital (Voted):</b>			
	<b>Major Head:</b>			
<b>4070</b>	<b>Capital Outlay on other Administrative Services</b>			
	Original	...		
	Supplementary	10,31	10,31	10,20
				(-),11
	Amount surrendered during the year (31 March 2025)			11
<b>5.4</b>	<b>Capital (Charged):</b>			
	<b>Major Head:</b>			
<b>4070</b>	<b>Capital Outlay on other Administrative Services</b>			
	Original	...		
	Supplementary	19,90	19,90	18,19
				(-),1,71
	Amount surrendered during the year (31 March 2025)			1,71

**Grant No. 5 Vigilance - Contd.****Notes and Comments:****5.1 Revenue (Voted):**

**5.1.1** During the year 2024-25, ₹155.83 lakh was surrendered in anticipated surplus to the requirement, but actual saving worked out to ₹136.28 lakh only which indicates lack of budgetary management.

**5.1.2** In view of saving of ₹136.28 lakh, supplementary provision of ₹228.36 lakh obtained during the year proved excessive.

**5.1.3** Saving occurred mainly under:

Serial Number	Head	Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(i)	<b>2062 Vigilance</b>			
	104 Vigilance Commission of State/UT			
	02 Administration (Anti-Corruption Bureau) (Voted)			
	O.	702.46		
	S.	217.86		
	R.	(-)155.77	764.55	787.53
				(+)22.98

Reasons for reduction of ₹155.77 lakh from the provision by way of surrender, not stated (₹148.18 lakh and ₹7.59 lakh under salaries and motor vehicles respectively).

Reasons for excess of ₹22.98 lakh have not been intimated (July 2025).

**5.2 Revenue (Charged):**

**5.2.1** Against the available saving of ₹30.27 lakh, ₹29.30 lakh only was surrendered during the year.

**5.2.2** In view of the saving of ₹30.27 lakh, supplementary appropriation of ₹69.51 lakh obtained during the year proved excessive.

**5.2.3** Saving of ₹16.79 lakh (7.20 per cent of the total appropriation) also occurred under this appropriation during 2022-23.

**Grant No. 5 Vigilance - Concl.**

5.2.4 Saving occurred mainly under:

Serial Number	Head	Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	<b>2062 Vigilance</b>			
	103 Lokayukta/Up-Lokayukta			
	01 Mizoram Lokayukta (Charged)			
	O.	343.51		
	S.	69.51		
	R.	(-)29.30	383.72	382.75
				(-)0.97

Specific reasons for reduction of ₹29.30 lakh from the appropriation by way of surrender, not stated (₹0.36 lakh, ₹4.54 lakh, ₹22.00 lakh and ₹2.40 lakh under salaries, wages, pensionary charges and other revenue expenditure respectively).

Reasons for saving of ₹0.97 lakh have not been intimated (July 2025).

Saving of ₹5.92 lakh and ₹0.60 lakh also occurred under this head of account during 2022-23 and 2023-24 respectively.

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**Information on unspent amount lying in the DDOs Bank Account as on 31 March 2025 was not received from the Government of Mizoram.**

**Grant No. 6 Land Revenue and Settlement  
(All Voted)**

	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
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(₹ in thousand)

**6.1 Revenue:**

**Major Heads:**

**2029 Land Revenue**

**2030 Stamps and Registration**

**2506 Land Reforms**

Original	34,88,83			
Supplementary	80,82	35,69,65	28,83,59	(-)6,86,06
Amount surrendered during the year (31 March 2025)				7,17,66

**6.2 Capital:**

**Major Head:**

**4075 Capital Outlay on  
Miscellaneous General Services**

Original	...			
Supplementary	20,00	20,00	19,97	(-)3
Amount surrendered during the year (31 March 2025)				3

**Notes and Comments:**

**6.1 Revenue:**

**6.1.1** During the year 2024-25, ₹717.66 lakh was surrendered as anticipated surplus to the requirement, but actual saving worked out to ₹686.06 lakh only which indicates lack of budgetary management.

**6.1.2** In view of saving of ₹686.06 lakh, supplementary provision of ₹80.82 lakh obtained during the year proved unnecessary as the actual expenditure of ₹2,883.59 lakh did not come to the original budget provision of ₹3,488.33 lakh.

**6.1.3** Saving of ₹394.28 lakh and ₹575.18 lakh (11.61 per cent and 16.75 per cent of the total budget provision) also occurred under this grant during 2022-23 and 2023-24 respectively.

**Grant No. 6 Land Revenue and Settlement - Contd.****6.1.4 Saving occurred mainly under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)	
(₹ in lakh)					
(i)	<b>2029 Land Revenue</b>				
	103 Land Records				
	01 Maintenance of Land Records				
	O.	10,07.23			
	S.	14.09			
	R.	(-327.11	694.21	690.32	(-3.89

Reduction of ₹327.11 lakh from the provision by way of surrender, stated due to non-filling up of vacant post, less employees due to demise and superannuation of staff (₹326.62 lakh under salaries) and non-availability of less amount of claims in district offices (₹0.04 lakh and ₹0.45 lakh under medical treatment and domestic travel expenses respectively).

Saving of ₹3.89 lakh intimated due to non-availability of Government approval for filling up of vacant post and less employee due to demise, retirement, *etc.*

(ii)	102 Survey and Settlement Operations				
	01 Survey and Settlement Operations				
	O.	1,045.60			
	R.	(-126.56	919.04	914.67	(-4.37

Reduction of ₹126.56 lakh from the provision by way of surrender, stated due to non-filling up vacant posts, less employees due to demise and superannuation of staff (₹125.08 lakh under salaries), objection of medical reimbursement bill in respect of retired staff (₹1.37 lakh under medical treatment) and non-availability of less amount of claim (₹0.11 lakh under domestic travel expenses).

Saving of ₹4.37 lakh intimated due to non-availability of Government approval for filling up of vacant post and less employee due to demise, retirement, *etc.*

(iii)	001 Direction and Administration				
	02 Administration				
	O.	502.37			
	S.	28.06			
	R.	(-106.63	423.80	439.90	(+16.10

Reduction of ₹106.63 lakh from the provision by way of surrender, stated due to non-filling up of vacant posts, less employees due to demise and superannuation of staff (₹97.08 lakh under salaries), regularisation of provisional employees (₹9.50 lakh under wages) and non-availability of less amount of claims (₹0.04 lakh and ₹0.01 lakh under domestic travel expenses and other revenue expenditure respectively).

**Grant No. 6 Land Revenue and Settlement - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

Excess of ₹16.10 lakh intimated due to payment of arrear dearness allowance, ACP arrear and late receipt of expenditure report.

(iv)	<b>2506 Land Reforms</b>				
	103 Maintenance of Land Records				
	01 Maintenance of Land Records				
	O.	268.30			
	S.	16.52			
	R.	(-) $81.80$	203.02	206.52	(+) $3.50$

Reduction of ₹81.80 lakh from the provision by way of surrender, stated due to non-filling up of vacant post, less employees due to demise and retirement of staff (₹81.73 lakh under salaries) and non-availability of less amount of claims (₹0.03 lakh and ₹0.04 lakh under medical treatment and domestic travel expenses respectively).

Excess of ₹3.50 lakh intimated due to payment of arrear dearness allowance, wrong booking of expenditure and late receipt of expenditure report.

(v)	<b>2029 Land Revenue</b>				
	001 Direction and Administration				
	01 Direction				
	O.	434.36			
	S.	22.15			
	R.	(-) $39.46$	417.05	432.88	(+) $15.83$

Reduction of ₹39.46 lakh from the provision by way of surrender, stated due to non-filling up of vacant post, less employees due to demise and superannuation of staff (₹26.32 lakh under salaries), regularisation of provisional employees (₹12.83 lakh under wages), wrong calculation of bill amounts (₹0.02 lakh under office expenses) and non-availability of less amount of claims (₹0.11 lakh, ₹0.08 lakh and ₹0.10 lakh under domestic travel expenses, printing and publications and professional services respectively).

Excess of ₹15.83 lakh intimated due to payment of arrear dearness allowance, ACP arrear and late receipt of expenditure report.

Excess of ₹3.34 lakh and ₹0.01 lakh also occurred under this head of account during 2022-23 and 2023-24 respectively.

**Grant No. 6 Land Revenue and Settlement - Concl.**

<b>Serial Number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
				<b>(₹ in lakh)</b>
(vi)	<b>2506 Land Reforms</b>			
	001 Direction and Administration			
	01 Direction			
	O.	154.20		
	R.	(-)22.41	131.79	132.02
				(+)0.23

Reduction of ₹22.41 lakh from the provision by way of surrender, stated due to regularisation of provisional employees (₹22.40 lakh under wages) and non-availability of less amount of claims (₹0.01 lakh under domestic travel expenses).

Excess of ₹0.23 lakh intimated due to wrong booking of expenditure.

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**Information on unspent amount lying in the DDOs Bank Account as on 31 March 2025 was not received from the Government of Mizoram.**

**Grant No. 7 Excise and Narcotics  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
<b>(₹ in thousand)</b>				
<b>7.1</b>	<b>Revenue:</b>			
	<b>Major Head:</b>			
<b>2039</b>	<b>State Excise</b>			
	Original	54,56,93		
	Supplementary	2,64,74	57,21,67	44,03,16
				(-)13,18,51
	Amount surrendered during the year (31 March 2025)			13,18,44
<b>7.2</b>	<b>Capital:</b>			
	<b>Major Head:</b>			
<b>4075</b>	<b>Capital Outlay on Miscellaneous General Services</b>			
	Original	...		
	Supplementary	1,22,10	1,22,10	1,22,10
				...
	Amount surrendered during the year (31 March 2025)			...

**Notes and Comments:**

**7.1 Revenue:**

**7.1.1** Against the available saving of ₹1,318.51 lakh, ₹1,318.44 lakh only was surrendered during the year.

**7.1.2** In view of the saving of ₹1,318.51 lakh, supplementary provision of ₹264.74 lakh obtained during the year proved unnecessary as actual expenditure of ₹4,403.16 lakh did not come to the original budget provision of ₹5,456.93 lakh.

**7.1.3** Saving of ₹989.24 lakh and ₹781.65 lakh (19.97 per cent and 15.39 per cent of the total budget provision) also occurred under this grant during 2022-23 and 2023-24 respectively.

**Grant No. 7 Excise and Narcotics - Contd.****7.1.4 Saving occurred mainly under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
---------------	------	-------------	--------------------	-----------------------

(₹ in lakh)

(i)	<b>2039 State Excise</b>			
	001 Direction and Administration			
	02 Administration			
	O.	3,542.49		
	S.	13.00		
	R.	(-)904.33	2,651.16	2,651.12
				(-)0.04

Reduction of ₹904.33 lakh from the provision was the net result of (a) decrease of ₹888.18 lakh by way of surrender, reasons not stated (₹835.57 lakh, ₹2.38 lakh, ₹2.40 lakh, ₹0.02 lakh, ₹0.01 lakh and ₹47.80 lakh under salaries, wages, rent, rates and taxes for land and building, minor civil and electrical works, repair and maintenance and other revenue expenditure respectively), (b) further decrease of ₹20.15 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹5.00 lakh, ₹8.00 lakh and ₹7.15 lakh under rent for others, fuels and lubricants and minor civil and electrical works respectively) and (c) increase of ₹4.00 lakh through re-appropriation, stated due to re-provision of fund from other head of account (₹4.00 lakh under domestic travel expenses).

Reasons for saving of ₹0.04 lakh have not been intimated (July 2025).

Saving of ₹0.03 lakh and ₹23.92 lakh also occurred under this head of account during 2022-23 and 2023-24 respectively.

(ii)	<b>2039 State Excise</b>			
	001 Direction and Administration			
	01 Direction			
	O.	1,868.94		
	S.	251.74		
	R.	(-)414.11	1,706.57	1,706.54
				(-)0.03

Reduction of ₹414.11 lakh from the provision was the net effect of (a) decrease of ₹430.26 lakh by way of surrender, stated due to demise of two staffs, voluntary pension and superannuation of eighteen staffs, technical resignation of one staff and two staffs transfer out to other department (₹418.86 lakh under salaries), regularisation of provisional employees (₹9.57 lakh under wages) and reasons for the remaining amount (₹1.83 lakh under machinery and equipment), not stated, (b) further decrease of ₹4.00 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹4.00 lakh under domestic travel expenses) and (c) increase of ₹20.15 lakh through re-appropriation, stated due to re-provision of fund from other head of account (₹5.00 lakh, ₹8.00 lakh and ₹7.15 lakh under rent for others, fuels and lubricants and minor civil and electrical works respectively).

**Grant No. 7 Excise and Narcotics - Concl.**

Reasons for saving of ₹0.03 lakh have not been intimated (July 2025).

Saving of ₹0.06 lakh also occurred under this head of account during 2023-24.

**Grant No. 8 Taxation  
(All Voted)**

	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in thousand)

**8.1 Revenue:**

**Major Head:**

**2040 Taxes on Sales, Trades, etc.**

Original	22,52,66				
Supplementary	2,67,88	25,20,54	23,99,23		(-)1,21,31
Amount surrendered during the year (31 March 2025)					1,20,93

**4.3 Capital (Voted):**

**Major Head:**

**4075 Capital Outlay on Miscellaneous  
General Services**

Original	...				
Supplementary	6,25	6,25	6,25		...
Amount surrendered during the year (31 March 2025)					...

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**Information on unspent amount lying in the DDOs Bank Account as on 31 March 2025 was not received from the Government of Mizoram.**

**Grant No. 9 Finance  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
(₹ in thousand)				
<b>9.1</b>	<b>Revenue:</b>			
	<b>Major Heads:</b>			
<b>2030</b>	<b>Stamps and Registration</b>			
<b>2047</b>	<b>Other Fiscal Services</b>			
<b>2052</b>	<b>Secretariat-General Services</b>			
<b>2054</b>	<b>Treasury and Accounts Administration</b>			
<b>2071</b>	<b>Pensions and Other Retirement Benefits</b>			
<b>2075</b>	<b>Miscellaneous General Services</b>			
<b>2235</b>	<b>Social Security and Welfare</b>			
	Original	22,18,43,62		
	Supplementary	3,13,76,15	25,32,19,77	23,78,94,77
				(-)1,53,25,00
	Amount surrendered during the year (31 March 2025)			1,84,16,38
<b>9.2</b>	<b>Capital:</b>			
	<b>Major Heads:</b>			
<b>4047</b>	<b>Capital Outlay on other Fiscal Services</b>			
<b>7615</b>	<b>Miscellaneous Loans</b>			
	Original	12,19,70,00		
	Supplementary	7,04,00	12,26,74,00	13,14,24
				(-)12,13,59,76
	Amount surrendered during the year (31 March 2025)			12,13,59,75

**Grant No. 9 Finance - Contd.****Notes and Comments:****9.1 Revenue:**

**9.1.1** During the year 2024-25, ₹18,416.38 lakh was surrendered during the year as anticipated surplus to the requirement, but actual saving worked out to ₹15,325.00 lakh only which indicated lack of budgetary management.

**9.1.2** In view of the saving of ₹15,325.00 lakh, supplementary provision of ₹31,376.15 lakh obtained during the year proved excessive.

**9.1.3** Saving of ₹21,158.45 lakh (8.98 *per cent* of the total budget provision) also occurred under this grant during 2023-24.

**9.1.4** Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
---------------	------	-------------	--------------------	--------------------------

(₹ in lakh)

**(i) 2052 Secretariat-General Services**

090 Secretariat

01 Finance Department

O. 17,770.00

R. (-)17,770.00

...

...

...

Reasons for withdrawal of the entire provision of ₹17,770.00 lakh by way of surrender, not stated (₹5,000.00 lakh and ₹12,770.00 lakh under medical treatment and other revenue expenditure respectively).

Withdrawal of the entire provision of ₹1,000.00 lakh and ₹23,000.00 lakh by way of surrender for re-provision of fund to other department also occurred under this head of account during 2022-23 and 2023-24 respectively.

**(ii) 2052 Secretariat-General Services**

092 Other Offices

99 Capacity Development for FMU/FMC

O. 1,000.00

R. (-)508.03

491.97

491.97

...

Reasons for reduction ₹508.03 lakh from the provision by way of surrender, not stated (₹508.03 lakh under other revenue expenditure).

**Grant No. 9 Finance - Contd.**

<b>Serial Number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
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(₹ in lakh)

(iii)	<b>2054 Treasury and Accounts Administration</b>			
	095 Directorate of Accounts and Treasuries			
	02 District Treasury			
	O.	1,701.71		
	S.	90.87		
	R.	(-20.00)	1,772.58	1,643.67
				(-128.91)

Reasons for reduction ₹20.00 lakh from the provision by way of surrender, not stated (₹20.00 lakh under salaries).

Reasons for saving of ₹128.91 lakh have not been intimated (July 2025).

Saving of ₹212.90 lakh also occurred under this head of account during 2022-23.

(iv)	095 Directorate of Accounts and Treasuries			
	01 Direction			
	O.	2,156.88		
	S.	114.81		
	R.	(-1,00.90)	2,170.79	2,137.76
				(-33.03)

Reasons for reduction ₹100.90 lakh from the provision by way of surrender, not stated (₹100.00 lakh and ₹0.90 lakh under salaries and wages).

Reasons for saving of ₹33.03 lakh have not been intimated (July 2025).

Saving of ₹147.24 lakh also occurred under this head of account during 2023-24.

(v)	<b>2071 Pensions and Other Retirement Benefits</b>			
	01 Civil			
	200 Other Pensions			
	01 Voluntary Retirement Benefit			
	O.	1,990.00		
	S.	120.00	2,110.00	2,089.98
				(-20.02)

Reasons for saving of ₹20.02 lakh have not been intimated (July 2025).

**Grant No. 9 Finance - Contd.**

<b>Serial Number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
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(₹ in lakh)

(vi)	<b>2071 Pensions and Other Retirement Benefits</b>			
	01 Civil			
	103 Compassionate Allowance			
	01 Compassionate Allowances			
	O.	20.00	20.00	...
				(-)20.00

Reasons for saving of ₹20.00 lakh have not been intimated (July 2025).

Saving of ₹20.00 lakh also occurred under this head of account during 2023-24.

(vii)	<b>2052 Secretariat-General Services</b>			
	092 Other Offices			
	04 Finance Department			
	O.	2,027.30		
	S.	2,750.00		
	R.	(-)12.61	4,764.69	4,764.58
				(-)0.11

Reasons for reduction of ₹12.61 lakh from the provision by way of surrender, not stated (₹0.18 lakh, ₹4.46 lakh and ₹7.97 lakh under domestic travel expenses, office expenses and other revenue expenditure respectively).

Reasons for saving of ₹0.11 lakh have not been intimated (July 2025).

Saving of ₹0.02 lakh also occurred under this head of account during 2023-24.

**9.1.5** Saving mentioned at note 9.1.4 above was partly offset by excess under:

<b>Serial Number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
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(₹ in lakh)

(i)	<b>2071 Pensions and Other Retirement Benefits</b>			
	01 Civil			
	101 Superannuation and Retirement Allowances			
	01 Pension			
	O.	83,600.00		
	S.	11,600.00	95,200.00	98,140.94
				(+)2,940.94

Reasons for excess of ₹2,940.94 lakh have not been intimated (July 2025).

**Grant No. 9 Finance - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

Excess of ₹7,386.74 lakh and ₹753.18 lakh also occurred under this head of account during 2022-23 and 2023-24 respectively.

**(ii) 2071 Pensions and Other Retirement Benefits***01 Civil*

115 Leave Encashment Benefits

01 Leave Encashment

O. 17,300.00

S. 9,850.00

27,150.00

27,338.58

(+)188.58

Reasons for excess of ₹188.58 lakh have not been intimated (July 2025).

Excess of ₹2,792.07 lakh and ₹4,312.63 lakh also occurred under this head of account during 2022-23 and 2023-24 respectively.

**(iii) 117 Government Contribution for defined Contribution Pension Scheme**

01 Government Contribution

O. 6,500.00

S. 500.00

7,000.00

7,165.22

(+)165.22

Reasons for excess of ₹165.22 lakh have not been intimated (July 2025).

Excess of ₹639.99 lakh also occurred under this head of account during 2022-23.

**(iv) 104 Gratuities**

01 Pension/Gratuities

O. 27,500.00

27,500.00

27,510.43

(+)10.43

Reasons for excess of ₹10.43 lakh have not been intimated (July 2025).

Excess of ₹129.30 lakh also occurred under this head of account during 2023-24.

**Grant No. 9 Finance - Contd.****9.2 Capital:**

**9.2.1** Against the available saving of ₹1,21,359.76 lakh, ₹1,21,359.75 lakh was surrendered during the year.

**9.2.2** In view of the saving of ₹1,21,359.76 lakh, supplementary provision of ₹704.00 lakh obtained during the year proved unnecessary as actual expenditure of ₹1,314.24 lakh did not come to the original budget provision of ₹1,21,970.00 lakh.

**9.2.3** Saving of ₹1,31,249.99 lakh and ₹1,14,700.00 lakh (99.62 per cent and 96.61 per cent of the total budget provision) also occurred under this grant during 2022-23 and 2023-24 respectively.

**9.2.4** Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
---------------	------	-------------	--------------------	--------------------------

(₹ in lakh)

**(i) 4047 Capital Outlay on other Fiscal Services**

800 Other Expenditure

09 Scheme under Special Central Assistance

O. 50,000.00

R. (-)50,000.00

...

...

...

Reasons for withdrawal of the entire provision of ₹50,000.00 lakh by way of surrender, not stated (₹50,000.00 lakh under other capital expenditure).

Withdrawal of the entire provision of ₹10,000.00 lakh and ₹20,000.00 lakh by way of surrender also occurred under this head of account during 2022-23 and 2023-24 respectively.

**(ii) 15 Counterpart Funding**

O. 25,000.00

R. (-)25,000.00

...

...

...

**(iii) 91 Hand Holding Policy**

O. 20,000.00

R. (-)20,000.00

...

...

...

Reasons for withdrawal of the entire provision of ₹25,000.00 lakh and ₹20,000.00 lakh by way of surrender at serial number (ii) and (iii) respectively above, not stated.

**Grant No. 9 Finance - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(iv)	<b>4047 Capital Outlay on other Fiscal Services</b>			
	800 Other Expenditure			
	07 NABARD			
	O. 15,000.00			
	R. (-)15,000.00	...	...	...
<p>Reasons for withdrawal of the entire provision of ₹15,000.00 lakh by way of surrender, not stated (₹15,000.00 lakh under other capital expenditure).</p> <p>Withdrawal of the entire provision of ₹15,749.99 lakh and ₹29,700.00 lakh by way of surrender also occurred under in this head of account during 2022-23 and 2023-24 respectively.</p>				
(v)	12 Schemes under SIDBI			
	O. 3,000.00			
	R. (-)3,000.00	...	...	...
(vi)	13 Schemes under UIDF			
	O. 2,500.00			
	R. (-)2,500.00	...	...	...
(vii)	03 State Priority Programmes			
	O. 2,000.00			
	R. (-)2,000.00	...	...	...
(viii)	14 Management of EAP			
	O. 1,970.00			
	R. (-)1,970.00	...	...	...

Reasons for withdrawal of the entire provision of ₹3,000.00 lakh, ₹2,500.00 lakh, ₹2,000.00 lakh and ₹ 1,970.00 lakh by way of surrender at serial number (v), (vi), (vii) and (viii) respectively above, not stated.

**Grant No. 9 Finance - Concl.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(ix) **4047 Capital Outlay on other Fiscal Services**

800 Other Expenditure

01 Recapitalization of R.R.B

O. 1,000.00

R. (-)1,000.00

...

...

...

Reasons for withdrawal of the entire provision of ₹ 1,000.00 lakh by way of surrender, not stated (₹1,000.00 lakh under investment).

## (x) 08 NCDC

O. 500.00

R. (-)500.00

...

...

...

Reasons for withdrawal of the entire provision of ₹ 500.00 lakh by way of surrender, not stated (₹500.00 lakh under other capital expenditure).

Withdrawal of the entire provision of ₹500.00 lakh and ₹500.00 lakh by way of surrender also occurred under this head of account during 2022-23 and 2023-24 respectively.

## (xi) 11 Implementation of IFMIS

O. 1,000.00

R. (-)389.75

610.25

610.24

(-)0.01

Reasons for reduction of ₹389.75 lakh for the provision by way of surrender, not stated (₹389.75 lakh under other capital expenditure).

Reasons for saving of ₹0.01 lakh have not been intimated (July 2025).

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**Information on unspent amount lying in the DDOs Bank Account as on 31 March 2025 was not received from the Government of Mizoram.**

**Grant No. 10 Mizoram Public Service Commission  
(All Charged)**

	<b>Total appropriation</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
--	--------------------------------	-------------------------------	----------------------------------

(₹ in thousand)

**10.1 Revenue:**

**Major Head:**

**2051 Public Service Commission**

Original	11,07,08			
Supplementary	3,89,58	14,96,66	14,13,94	(-)82,72
Amount surrendered during the year (31 March 2025)				82,72

**Notes and Comments:**

**10.1 Revenue:**

**10.1.1** Available saving of ₹82,72 lakh was surrendered during the year.

**10.1.2** In view of saving of ₹82,72 lakh, supplementary appropriation of ₹389,58 lakh obtained during the year proved excessive.

**10.1.3** Saving occurred mainly under:

<b>Serial Number</b>	<b>Head</b>	<b>Total appropriation</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
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(₹ in lakh)

(i) **2051 Public Service Commission**

102 State Public Service Commission

01 Mizoram Public Service Commission (Charged)

O.	1,027.08			
S.	165.75			
R.	(-)82.72	1,110.11	1,110.11	...

Reduction of ₹82.72 lakh from the appropriation by way of surrender, stated due to resignation of staffs (₹66.61 lakh under salaries), changed in the system of display of advertisement in the newspapers by introducing Abridge Version (₹16.09 lakh under advertising and publicity) and specific reasons for the remaining amount (₹0.02 lakh under medical treatment), not stated.

**Information on unspent amount lying in the DDOs Bank Account as on 31 March 2025 was not received from the Government of Mizoram.**

**Grant No. 11 Secretariat Administration  
(All Voted)**

	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
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(₹ in thousand)

**11.1 Revenue:**

**Major Head:**

**2052 Secretariat-General  
Services**

Original	1,20,32,60			
Supplementary	16,31,87	1,36,64,47	1,34,12,91	(-)2,51,56
Amount surrendered during the year (31 March 2025)				2,51,19

**11.2 Capital:**

**Major Head:**

**4070 Capital Outlay on other  
Administrative Services**

Original	...			
Supplementary	93,68	93,68	92,94	(-)74
Amount surrendered during the year (31 March 2025)				74

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**Information on unspent amount lying in the DDOs Bank Account as on 31 March 2025 was not received from the Government of Mizoram.**

**Grant No. 12 Parliamentary Affairs  
(All Voted)**

			<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
<b>(₹ in thousand)</b>					
<b>12.1</b>	<b>Revenue:</b>				
	<b>Major Head:</b>				
<b>2052</b>	<b>Secretariat-General Services</b>				
	Original	1,03,70			
	Supplementary	10,31	1,14,01	90,10	(-)23,91
	Amount surrendered during the year (31 March 2025)				18,93
<b>12.2</b>	<b>Capital:</b>				
	<b>Major Head:</b>				
<b>4070</b>	<b>Capital Outlay on other Administrative Services</b>				
	Original	...			
	Supplementary	1,00	1,00	98	(-)2
	Amount surrendered during the year (31 March 2025)				2

**Notes and Comments:**

**12.1 Revenue:**

**12.1.1** Against the available saving of ₹23.91 lakh, ₹18.93 lakh only was surrendered during the year.

**12.1.2** In view of saving of ₹23.91 lakh, supplementary provision of ₹10.31 lakh obtained during the year proved unnecessary as the actual expenditure of ₹90.10 lakh did not come to the original budget provision of ₹103.70 lakh.

**12.1.3** Saving of ₹12.57 lakh (11.76 per cent of the total budget provision) also occurred under this grant during 2023-24.

**Grant No. 12 Parliamentary Affairs - Concl'd.**

12.1.4 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
				(₹ in lakh)
(i)	<b>2052 Secretariat-General Services</b>			
	092 Other Offices			
	02 Parliamentary Affairs			
	O.	103.70		
	S.	10.31		
	R.	(-)18.93	95.08	90.10
				(-)4.98

Reasons for reduction of ₹18.93 lakh from the provision by way of surrender, not stated (₹10.40 lakh, ₹3.71 lakh, ₹2.12 lakh, ₹1.50 lakh and ₹1.20 lakh under salaries, wages, domestic travel expenses, foreign travel expense and rents, rates and taxes for land and buildings respectively).

Reasons for saving of ₹4.98 lakh have not been intimated (July 2025).

Saving of ₹0.01 lakh also occurred under this head of account during 2023-24.

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**Information on unspent amount lying in the DDOs Bank Account as on 31 March 2025 was not received from the Government of Mizoram.**

**Grant No. 13 Personnel and Administrative Reforms  
(All Voted)**

	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
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(₹ in thousand)

**13.1 Revenue:**

**Major Head:**

**2070 Other Administrative  
Services**

Original	4,14,80			
Supplementary	64,91	4,79,71	4,73,75	(-)5,96
Amount surrendered during the year (31 March 2025)				5,93

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**Information on unspent amount lying in the DDOs Bank Account as on 31 March 2025 was not received from the Government of Mizoram.**

**Grant No. 14 Planning and Programme Implementation  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
<b>(₹ in thousand)</b>				
<b>14.1</b>	<b>Revenue:</b>			
	<b>Major Heads:</b>			
<b>2575</b>	<b>Other Special Area Programmes</b>			
<b>3425</b>	<b>Other Scientific Research</b>			
<b>3451</b>	<b>Secretariat-Economic Services</b>			
<b>3454</b>	<b>Census Surveys and Statistics</b>			
	Original	1,20,27,41		
	Supplementary	2,78,84	1,23,06,25	1,20,44,45
				(-)2,61,80
	Amount surrendered during the year (31 March 2025)			2,60,12
<b>14.2</b>	<b>Capital:</b>			
	<b>Major Head:</b>			
<b>5475</b>	<b>Capital Outlay on other General Economic Services</b>			
	Original	...		
	Supplementary	1,90,90,89	1,90,90,89	1,90,90,89
				...
	Amount surrendered during the year (31 March 2025)			...

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**Information on unspent amount lying in the DDOs Bank Account as on 31 March 2025 was not received from the Government of Mizoram.**

**Grant No. 15 General Administration  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
<b>(₹ in thousand)</b>				
<b>15.1</b>	<b>Revenue:</b>			
	<b>Major Heads:</b>			
<b>2015</b>	<b>Elections</b>			
<b>2052</b>	<b>Secretariat-General Services</b>			
<b>2053</b>	<b>District Administration</b>			
<b>2070</b>	<b>Other Administrative Services</b>			
<b>2251</b>	<b>Secretariat-Social Services</b>			
<b>3053</b>	<b>Civil Aviation</b>			
	Original	1,05,30,67		
	Supplementary	91,66,39	1,96,97,06	1,82,36,26
				(-) <b>14,60,80</b>
	Amount surrendered during the year (31 March 2025)			<b>13,48,12</b>
<b>15.2</b>	<b>Capital:</b>			
	<b>Major Heads:</b>			
<b>4070</b>	<b>Capital Outlay on other Administrative Services</b>			
<b>5053</b>	<b>Capital Outlay on Civil Aviation</b>			
	Original	...		
	Supplementary	81,15,22	81,15,22	25,68,80
				(-) <b>55,46,42</b>
	Amount surrendered during the year (31 March 2025)			<b>55,46,41</b>

**Grant No. 15 General Administration - Contd.****Notes and Comments:****15.1 Revenue:**

**15.1.1** Against the available saving of ₹1,460.80 lakh, ₹1,348.12 lakh only was surrendered during the year.

**15.1.2** In view of the saving of ₹1,460.80 lakh, supplementary provision of ₹9,166.39 lakh obtained during the year proved excessive.

**15.1.3** Saving of ₹1,054.77 lakh (6.75 per cent of the total budget provision) also occurred under this grant during 2022-23.

**15.1.4** Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

**(i) 2015 Elections**

- 104 Charges for conduct of elections for Lok Sabha and State/Union Territory Legislative Assemblies when held simultaneously  
01 Conduct of Election to MP/MLA

O.	0.60			
S.	6,064.61			
R.	(-)324.34	5,740.87	5,740.87	...

Reduction of ₹324.34 lakh from the provision was the net result of (a) decrease of ₹304.34 lakh by way of surrender, stated due to adoption of strict financial management (₹44.63 lakh, ₹38.18 lakh, ₹49.10 lakh, ₹4.00 lakh, ₹22.00 lakh, ₹17.59 lakh, ₹15.00 lakh and ₹113.84 lakh under wages, domestic travel expenses, office expenses, advertising and publications, fuel and lubricants, minor civil and electrical works, repair and maintenance and other revenue expenditure respectively), (b) further decrease of ₹386.00 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹366.00 lakh and ₹20.00 lakh under wages and domestic travel expenses respectively) and (c) increase of ₹366.00 lakh through re-appropriation, stated due to re-provision of fund from other head of account (₹366.00 lakh under other revenue expenditure).

**(ii) 3053 Civil Aviation**

- 60 Other Aeronautical Services  
101 Communications  
01 Communication

O.	763.76			
S.	65.61			
R.	(-)203.25	626.12	626.11	(-)0.01

**Grant No. 15 General Administration - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
---------------	------	-------------	--------------------	--------------------------

(₹ in lakh)

Reduction of ₹203.25 lakh from the provision by way of surrender, stated due to termination of co-terminus staff of principal consultant, GAD, Aviation Wing, (₹49.57 lakh under salaries), abolition of household peon and ending of tenure of principal consultant (₹2.52 lakh under wages), non-finalisation of proposed land lease at Hmnpui (₹0.36 lakh under rent, rates and taxes for land and buildings), less printing than expected (₹0.75 lakh under printing and publication), adoption of economy measures (₹4.60 lakh under fuels and lubricants), less repair and maintenance of equipment/vehicles *etc.* during the year (₹9.38 lakh under repair and maintenance) and operationalisation of new object head of account and adoption of economic measures (₹136.07 lakh under other revenue expenditure).

Reasons for saving of ₹0.01 lakh have not been intimated (July 2025).

(iii) **2052 Secretariat-General Services**

090 Secretariat

03 General Administration Dept.

O. 110.00

S. 2.25

112.25

12.25

(-)100.00

Reasons for saving of ₹100.00 lakh have not been intimated (July 2025).

(iv) **2053 District Administration**

093 District Establishments

04 D.C., Champhai

O. 455.51

S. 22.71

R. (-)85.73

392.49

392.48

(-)0.01

Reduction of ₹85.73 lakh from the provision by way of surrender, stated due to adoption of strict financial management and non-filling up of vacant post (₹76.66 lakh and ₹9.07 lakh under salaries and wages)

Reasons for saving of ₹0.01 lakh have not been intimated (July 2025).

Saving of ₹0.01 lakh also occurred under this head of account during 2022-23.

## (v) 01 D.C., Aizawl

O. 955.51

S. 49.41

R. (-)63.21

941.71

941.71

...

**Grant No. 15 General Administration - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
---------------	------	-------------	--------------------	--------------------------

(₹ in lakh)

Reduction of ₹63.21 lakh from the provision by way of surrender, stated due to transfer and superannuation of staff (₹58.69 lakh under salaries), promotion of 11 (eleven) provisional employees (₹1.88 lakh under wages) and non-receipt of claims (₹2.08 lakh and ₹0.56 lakh under domestic travel expenses and printing and publication respectively).

**(vi) 2053 District Administration**

093 District Establishments

10 D.C., Khawzawl

O. 259.18

S. 7.13

R. (-)55.41

210.90

210.90

...

Reduction of ₹55.41 lakh from the provision by way of surrender, stated due to transfer and demise of staff (₹9.29 lakh under salaries), on account of balance payment (₹2.94 lakh under wages), non-receipt of claims (₹0.18 lakh under medical treatment), and reduction from budget estimate 2024-25 (₹25.00 lakh, ₹15.00 lakh and ₹3.00 lakh under office expenses, minor civil and electrical work and other revenue expenditure respectively).

**(vii) 2015 Elections**

103 Preparation and printing of Electoral Rolls

01 Preparation and printing of Electoral Roll

O. 174.39

S. 199.98

R. (-)46.60

327.77

327.77

...

Reduction of ₹46.60 lakh from the provision was the net result of (a) decrease of ₹43.80 lakh by way of surrender, stated due to adoption of strict financial management (₹34.02 lakh, ₹9.77 lakh and ₹0.01 lakh under wages, domestic travel expenses and office expenses respectively) and (b) further decrease of ₹2.80 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹2.80 lakh under domestic travel expenses).

**(viii) 2053 District Administration**

093 District Establishments

09 D.C., Saitual

O. 235.76

S. 7.77

R. (-)45.07

198.46

198.45

(-)0.01

**Grant No. 15 General Administration - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
---------------	------	-------------	--------------------	--------------------------

(₹ in lakh)

Reduction of ₹45.07 lakh from the provision by way of surrender, stated due to non-filling up of vacant post (₹40.07 lakh under salaries) and as per instruction of Finance Department vide No. G.28012/15/2019-FBT dated 26.6.2024 (₹3.00 lakh, ₹1.00 lakh and ₹1.00 lakh under office expenses, minor civil and electrical works and other revenue expenditure respectively).

Reasons for saving of ₹0.01 lakh have not been intimated (July 2025).

Saving of ₹0.02 lakh also occurred under this head of account during 2023-24.

(ix)	<b>2053 District Administration</b>				
	093 District Establishments				
	03 D.C., Siaha				
	O.	529.40			
	S.	11.06			
	R.	(-)44.33	496.13	495.84	(-)0.29

Reduction of ₹44.33 lakh from the provision by way of surrender, stated due to posting and transfer of officers (₹41.00 lakh under salaries), retirement of employees (₹1.50 lakh under wages) and non-receipt of claims (₹1.74 lakh and ₹0.09 lakh under medical treatment and printing and publication respectively).

Reasons for saving of ₹0.29 lakh have not been intimated (July 2025).

Saving of ₹0.03 lakh also occurred under this head of account during 2022-23.

(x)	11 D.C., Hnahtial				
	O.	256.92			
	S.	3.73			
	R.	(-)42.45	218.20	218.20	...

Reduction of ₹42.45 lakh from the provision by way of surrender, stated due to non-filling up of posts (₹36.67 lakh and ₹2.20 lakh under salaries and wages respectively), and specific reasons for the remaining amount (₹3.57 lakh and ₹0.01 lakh under medical treatment and domestic travel expenses respectively), not stated.

(xi)	05 D.C., Mamit				
	O.	323.81			
	S.	14.93			
	R.	(-)34.60	304.14	304.14	...

**Grant No. 15 General Administration - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
---------------	------	-------------	--------------------	--------------------------

(₹ in lakh)

Reduction of ₹34.60 lakh from the provision by way of surrender, stated due to non-filling up of posts (₹33.14 lakh, ₹1.45 lakh and ₹0.01 lakh under salaries, wages and medical treatment respectively).

(xii)	<b>2015 Elections</b>				
	102 Electoral Officers				
	02 Administration				
	O.	277.34			
	R.	(-)33.90	243.44	243.64	(+)0.20

Reduction of ₹33.90 lakh from the provision by way of surrender, stated due to officers who take dual charges drawn their salaries form other department (₹30.60 lakh under salaries) and adoption of strict financial management (₹1.51 lakh, ₹1.39 lakh and ₹0.40 lakh under medical treatment, domestic travel expenses and office expenses respectively).

Reasons for excess of ₹0.20 lakh have not been intimated (July 2025).

Excess of ₹0.01 lakh also occurred under this head of account during 2022-23.

(xiii)	<b>2053 District Administration</b>				
	093 District Establishments				
	06 D.C., Kolasib				
	O.	398.01			
	S.	24.75			
	R.	(-)31.99	390.77	390.77	...

Reduction of ₹31.99 lakh from the provision by way of surrender, stated due to non-filling up of two posts for sub-divisional officer and superannuation of two staff (₹29.20 lakh under salaries), regularisation of one staff and termination of two household peons (₹2.50 lakh under wages) and insufficient fund to meet the pending claims (₹0.29 lakh under medical treatment).

(xiv)	<b>2251 Secretariat-Social Services</b>				
	092 Other Offices				
	01 State information Commission				
	O.	373.62			
	S.	6.28			
	R.	(-)31.95	347.95	348.06	(+)0.11

**Grant No. 15 General Administration - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
---------------	------	-------------	--------------------	--------------------------

(₹ in lakh)

Reduction of ₹31.95 lakh from the provision by way of surrender, stated due to deduction of pensions payment of Chief Information Commissioner and Information Commissioner by Central Government (₹29.62 lakh under salaries) and amendment of entitlements regarding home labour of officers and dignitaries (₹2.33 lakh wages).

Reasons for excess of ₹0.11 lakh have not been intimated (July 2025).

Excess of ₹0.03 lakh and ₹0.05 lakh also occurred under this head of account during 2022-23 and 2023-24 respectively.

**(xv) 2053 District Administration**

094 Other Establishments  
09 Sub-Division, Mamit

O.	82.23			
S.	0.45			
R.	(-)28.36	54.32	54.31	(-)0.01

Reduction of ₹28.36 lakh from the provision by way of surrender, stated due to non-filling up of vacant posts (₹28.35 lakh and ₹0.01 lakh under salaries and medical treatment respectively).

Reasons for saving of ₹0.01 lakh have not been intimated (July 2025).

**(xvi) 2070 Other Administrative Services**

115 Guest House, Government Hostels, etc.  
06 Circuit and Guest House, Kolkata

O.	486.87			
S.	25.18			
R.	(-)26.95	485.10	485.10	...

Reduction of ₹26.95 lakh from the provision by way of surrender, stated due to superannuation of staff and non-filling up of posts (₹22.05 lakh under salaries), retirement of provisional employee staff and deduction of remuneration due to absence of staff (₹4.49 lakh under wages), receipts of less claims (₹0.01 lakh and ₹0.17 lakh under medical treatment and domestic travel expenses respectively), shifting of rented quarter to lower rate (₹0.01 lakh and ₹0.17 lakh under office expenses and rent, rates and taxes for land and buildings respectively) and specific reasons for the remaining amount (₹0.05 lakh under other revenue expenditure), not stated.

**Grant No. 15 General Administration Department - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
---------------	------	-------------	--------------------	--------------------------

(₹ in lakh)

(xvii)	<b>2070 Other Administrative Services</b>			
	115 Guest House, Government Hostels, etc.			
	03 Circuit and Guest House, Saiha			
	O.	61.57		
	R.	(-)23.35	38.22	38.23
				(+0.01)

Reduction of ₹23.35 lakh from the provision by way of surrender, stated due to retirement, posting and transfer of staff (₹22.26 lakh under salaries), retirement of employees (₹0.34 lakh under wages) and non-receipts of claims (₹0.75 lakh under medical treatment).

Reasons for excess of ₹0.01 lakh have not been intimated (July 2025).

(xviii)	<b>2053 District Administration</b>			
	094 Other Establishments			
	03 Sub-Division, Lunglei			
	O.	66.74		
	R.	(-)22.78	43.96	43.97
				(+0.01)

Specific reasons for reduction of ₹22.78 lakh from the provision by way of surrender, not stated (₹22.27 lakh and ₹0.51 lakh under salaries and medical treatment respectively).

Reasons for excess of ₹0.01 lakh have not been intimated (July 2025).

Excess of ₹47.16 lakh also occurred under this head of account during 2023-24.

(xix)	<b>19 Special Area Development Project</b>			
	O.	183.65		
	R.	(-)21.37	162.28	162.29
				(+0.01)

Reduction of ₹21.37 lakh from the provision by way of surrender, stated due to non-filling up of vacant post (₹6.43 lakh and ₹10.62 lakh under salaries and wages respectively) and reasons for the remaining amount (₹0.30 lakh, ₹2.02 lakh and ₹2.00 lakh under medical treatment, domestic travel expenses and printing and publication respectively), not stated.

Reasons for excess of ₹0.01 lakh have not been intimated (July 2025).

Excess of ₹0.52 lakh also occurred under this head of account during 2023-24.

**Grant No. 15 General Administration Department - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
---------------	------	-------------	--------------------	--------------------------

(₹ in lakh)

(xx)	<b>2070 Other Administrative Services</b>			
	115 Guest House, Government Hostels, <i>etc.</i>			
	05 Circuit and Guest House, Shillong			
	O.	135.28		
	S.	4.99		
	R.	(-)15.44	124.83	124.84
				(+)0.01

Reduction of ₹15.44 lakh from the provision by way of surrender, stated due to promotion of two UDC's (₹8.73 lakh under salaries), resignation of two provisional employees, termination of three provisional employees and regularisation of one provisional employee (₹6.13 lakh under wages) and reasons for the remaining amount (₹0.57 lakh and ₹0.01 lakh under medical treatment and advertising and publicity respectively), not stated.

Reasons for excess of ₹0.01 lakh have not been intimated (July 2025).

(xxi)	12 Circuit and Guest House, Bangalore			
	O.	49.25		
	R.	(-)15.20	34.05	34.04
				(-)0.01

Reduction of ₹15.20 lakh from the provision by way of surrender, stated due to superannuation pension of staff and non-filling up of vacant post (₹13.32 lakh under salaries), resignation of staff (₹1.70 lakh under wages), non-receipt of claims (₹0.15 lakh under medical treatment) and specific reasons for the remaining amount (₹0.01 lakh and ₹0.02 lakh under office expenses and other charges respectively), not stated.

Reasons for saving of ₹0.01 lakh have not been intimated (July 2025).

(xxii)	<b>2052 Secretariat-General Services</b>			
	092 Other Offices			
	01 Protocol Wing			
	O.	154.02		
	S.	151.44		
	R.	(-)1.57	303.89	290.95
				(-)12.94

Reduction of ₹1.57 lakh from the provision by way of surrender, stated due to error in budget estimate (₹0.01 lakh under salaries) and regularisation of one provisional employee (₹1.56 lakh under wages).

Reasons for saving of ₹12.94 lakh have not been intimated (July 2025).

Saving of ₹0.03 lakh also occurred under this head of account during 2023-24.

**Grant No. 15 General Administration Department - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(xxiii)	<b>2053 District Administration</b>			
	093 District Establishments			
	08 D.C., Lawngtlai			
	O.	382.09		
	S.	65.74		
	R.	(-)14.34	433.49	433.48
				(-)0.01

Reduction of ₹14.34 lakh from the provision by way of surrender, stated due to superannuation pension of staff (₹8.15 lakh under salaries), termination of two attached peons (₹5.71 lakh under wages), non-receipt of claims (₹0.47 lakh under medical treatment) and reasons for the remaining amount (₹0.01 lakh under domestic travel expenses), not stated.

Reasons for saving of ₹0.01 lakh have not been intimated (July 2025).

(xxiv)	<b>2070 Other Administrative Services</b>			
	115 Guest House, Government Hostels, etc.			
	09 Circuit and Guest House, Guwahati			
	O.	193.68		
	S.	22.08		
	R.	(-)14.06	201.70	201.73
				(+)0.03

Reduction of ₹14.06 lakh from the provision by way of surrender, stated due to retirement of two staff (₹11.32 lakh under salaries), non-receipt of bill voucher from the security agency (₹1.59 lakh under wages), non-receipt of approval (₹1.12 lakh under medical treatment) and wrong calculation of bill amount (₹0.03 lakh under office expenses).

Reasons for excess of ₹0.03 lakh have not been intimated (July 2025).

(xxv)	11 Mizoram State Guest House, Aizawl			
	O.	201.61		
	R.	(-)13.66	187.95	187.94
				(-)0.01

Reduction of ₹13.66 lakh from the provision by way of surrender, stated due to superannuation of three group D staffs (₹13.44 lakh under salaries), error in budget estimate (₹0.08 lakh under wages), insufficient fund for clearance of pending claims (₹0.03 lakh under medical treatment), less performance of official tour (₹0.01 lakh under domestic travel expenses) and non-arising of repairs and maintenance of equipment/vehicles (₹0.10 lakh under repair and maintenance).

Reasons for saving of ₹0.01 lakh have not been intimated (July 2025).

**Grant No. 15 General Administration Department - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
---------------	------	-------------	--------------------	--------------------------

(₹ in lakh)

Saving of ₹0.01 lakh also occurred under this head of account during 2023-24.

**(xxvi) 2053 District Administration**

094 Other Establishments

18 Sinlung Hills Council

O. 686.71

S. 210.93

R. (-)13.18

884.46

884.46

...

Reduction of ₹13.18 lakh from the provision by way of surrender, stated due to non-approval of the proposed Planning Board member by the Government of Mizoram (₹10.18 lakh under salaries), non-receipt of claims (₹0.35 lakh under medical treatment) and reasons for the remaining amount (₹2.65 lakh under wages), not stated.

**(xxvii) 20 Sub-Division, Saitual**

O. 44.49

R. (-)12.79

31.70

31.69

(-)0.01

Reduction of ₹12.79 lakh from the provision by way of surrender, stated due to non-filling up of vacant post (₹12.46 lakh under salaries), less claims of allowance by provisional employee (₹0.03 lakh under wages) and non-receipt of claims (₹0.30 lakh under medical treatment).

Reasons for saving of ₹0.01 lakh have not been intimated (July 2025).

**(xxviii) 2015 Elections**

101 Election Commission

01 State Election Commission

O. 253.30

S. 85.11

R. (-)11.53

326.88

325.95

(-)0.93

Reasons for reduction of ₹11.53 lakh from the provision by way of surrender, not stated (₹4.05 lakh, ₹2.28 lakh, ₹0.23 lakh, ₹0.47 lakh, ₹3.39 lakh and ₹1.11 lakh under salaries, wages, medical treatment, domestic travel expenses, rent, rates and taxes respectively for land and building and printing and publications).

Reasons for saving of ₹0.93 lakh have not been intimated (July 2025).

Saving of ₹0.47 lakh also occurred under this head of account during 2022-23.

**Grant No. 15 General Administration - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
---------------	------	-------------	--------------------	--------------------------

(₹ in lakh)

(xxix)	<b>2015 Elections</b>			
	109 Charges for conduct of Election to Panchayats/Local Bodies			
	03 Conduct of Election to Village Councils			
	S.	1,200.20		
	R.	(-)11.70	1,188.50	1,187.92
				(-)0.58

Reasons for reduction of ₹11.70 lakh from the provision by way of surrender, not stated (₹2.98 lakh, ₹0.22 lakh, and ₹8.50 lakh under salaries, domestic travel expenses and fuels and lubricants respectively).

Reasons for saving of ₹0.58 lakh have not been intimated (July 2025).

**15.2 Capital:**

**15.2.1** Against the available saving of ₹5,546.42 lakh, ₹5,546.41 lakh only was surrendered during the year.

**15.2.2** Saving occurred mainly under.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
---------------	------	-------------	--------------------	--------------------------

(₹ in lakh)

(i)	<b>5053 Capital Outlay on Civil Aviation</b>			
	60 <i>Other Aeronautical Services</i>			
	101 Communications			
	01 Communication			
	S.	8,012.50		
	R.	(-)5,510.12	2,502.38	2,502.37
				(-)0.01

Reduction of ₹5,510.12 lakh from the provision by way of surrender, stated due to non-finalisation of items/materials (₹10.00 lakh under machinery and equipment), re-allocation for next financial year (₹5,500.00 lakh under infrastructural assets) and specific reasons for the remaining amount (₹0.12 lakh under ICT equipment), not stated.

Reasons for saving of ₹ 0.01 lakh have not been intimated (July 2025).

**Grant No. 15 General Administration - Concl'd.**

<b>Serial Number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
				<b>(₹ in lakh)</b>
(ii)	<b>4070 Capital Outlay on other Administrative Services</b>			
	800 Other Expenditure			
	09 Purchase of Vehicles under GAD			
	S.	82.95		
	R.	(-)36.29	46.66	46.66 ...

Specific reasons for reduction of ₹36.29 lakh from the provision by way of surrender, not stated (₹36.29 lakh under motor vehicles).

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**Information on unspent amount lying in the DDOs Bank Account as on 31 March 2025 was not received from the Government of Mizoram.**

**Grant No. 16 Home  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
<b>(₹ in thousand)</b>				
<b>16.1</b>	<b>Revenue:</b>			
	<b>Major Heads:</b>			
<b>2055</b>	<b>Police</b>			
<b>2056</b>	<b>Jails</b>			
<b>2070</b>	<b>Other Administrative Services</b>			
<b>2235</b>	<b>Social Security and Welfare</b>			
	Original	8,34,06,39		
	Supplementary	45,08,57	8,79,14,96	8,14,86,70
				(-)64,28,26
	Amount surrendered during the year (31 March 2025)			63,71,57
<b>16.2</b>	<b>Capital:</b>			
	<b>Major Heads:</b>			
<b>4055</b>	<b>Capital Outlay on Police</b>			
<b>4070</b>	<b>Capital Outlay on other Administrative Services</b>			
	Original	...		
	Supplementary	1,86,27	1,86,27	1,86,10
				(-)17
	Amount surrendered during the year (31 March 2025)			17

**Grant No. 16 Home - Contd.****Notes and Comments:****16.1 Revenue:**

**16.1.1** Against the available saving of ₹6,428.26 lakh, ₹6,371.57 lakh only was surrendered during this year.

**16.1.2** In view of the saving of ₹6,428.26 lakh, supplementary provision of ₹4,508.57 lakh obtained during the year proved unnecessary as the actual expenditure of ₹81,486.70 lakh did not come to the original budget provision of ₹83,406.39 lakh.

**16.1.3** Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
---------------	------	-------------	--------------------	-----------------------

(₹ in lakh)

**(i) Central Assistance (CA)****2055 Police**

115 Modernisation of Police Force

01 Modernisation/CSS

O. 869.48

R. (-)869.48

...

...

...

Withdrawal of the entire provision of ₹869.48 lakh by way of surrender, stated due to non-release of fund by the Ministry of Home Affairs, Government of India (₹238.98 lakh and ₹630.50 lakh under minor civil and electrical works and repair and maintenance respectively).

**(ii) 001 Direction and Administration**

01 Direction

O. 4,024.24

S. 4,229.59

R. (-)734.86

7,518.97

7,475.14

(-)43.83

Reduction of ₹734.86 lakh from the provision by way of surrender, stated due to demise/pension of police personnel and non-filling up of vacant post (₹573.02 lakh under salaries), adoption of economic measures (₹0.14 lakh and ₹0.01 lakh under medical treatment and materials and supplies respectively) and specific reasons for the remaining amount (₹83.77 lakh, ₹0.51 lakh and ₹77.41 lakh under wages, office expenses and other revenue expenditure respectively), not stated.

Reasons for saving of ₹43.83 lakh have not been intimated (July 2025).

**Grant No. 16 Home - Contd.**

<b>Serial Number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
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(₹ in lakh)

(iii)	<b>2056 Jails</b>			
	101 Jails			
	02 District Jails			
	O.	3,283.20		
	S.	96.05		
	R.	(-)604.77	2,774.48	2,764.13
				(-)10.35

Reduction of ₹604.77 lakh from the provision by way of surrender, stated due to adoption of economic measures and non-filling up of vacant post (₹587.50 lakh under salaries), non-recruited of staff as per proposed (₹16.76 lakh under wages), non-approval of claims (₹0.14 lakh under medical treatment) and late receipts of claims (₹0.35 lakh and ₹0.02 lakh under domestic travel expenses and office expenses respectively).

Reasons for saving of ₹10.35 lakh have not been intimated (July 2025).

(iv)	<b>Central Assistance (CA)</b>			
	<b>2055 Police</b>			
	001 Direction and Administration			
	01 Direction/CSS			
	O.	422.41		
	R.	(-)422.41	...	...

Withdrawal of the entire provision of ₹422.41 lakh by way of surrender, stated due to non-release of fund by the Ministry of Home Affairs, Government of India (₹422.41 lakh under other revenue expenditure).

(v)	<b>114 Wireless and Computers</b>			
	01 Wireless Organisation			
	O.	5,698.50		
	R.	(-)385.52	5,312.98	5,312.98
				...

Reduction of ₹385.52 lakh from the provision by way of surrender, stated due to demise/pension of police personnel and non-filling up of vacant post (₹385.52 lakh under salaries).

**Grant No. 16 Home - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(vi) **Central Assistance (CA)****2055 Police**

115 Modernisation of Police Force

03 Modernisation ASUMP/CSS

O. 325.31

R. (-)325.31

...

...

...

Withdrawal of the entire provision of ₹325.31 lakh by way of surrender, stated due to non-release of fund by the Ministry of Home Affairs, Government of India (₹291.86 lakh and ₹33.45 lakh under repair and maintenance and other revenue expenditure respectively).

## (vii) 104 Special Police

03 3<sup>rd</sup> Battalion MAP

O. 5,805.18

R. (-)304.06

5,501.12

5,501.11

(-)0.01

Reduction of ₹304.06 lakh from the provision by way of surrender, stated due to demise/pension of police personnel and non-filling up of vacant post (₹304.06 lakh under salaries).

Reasons for saving of ₹0.01 lakh have not been intimated (July 2025).

(viii) 01 1<sup>st</sup> Battalion MAP

O. 5,231.88

R. (-)273.97

4,957.91

4,956.82

(-)1.09

Reduction of ₹273.97 lakh from the provision by way of surrender, stated due to demise/pension of police personnel and non-filling up of vacant post (₹273.97 lakh under salaries).

Reasons for saving of ₹1.09 lakh have not been intimated (July 2025).

(ix) 04 1<sup>st</sup> I.R. Battalion

O. 4,363.28

R. (-)251.88

4,111.40

4,111.39

(-)0.01

Reduction of ₹251.88 lakh from the provision by way of surrender, stated due to demise/pension of police personnel and non-filling up of vacant post (₹251.88 lakh under salaries).

Reasons for saving of ₹0.01 lakh have not been intimated (July 2025).

**Grant No. 16 Home - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(x)	<b>2055 Police</b>			
	003 Education and Training			
	01 Police Training			
	O.	2,066.58		
	R.	(-)240.86	1,825.72	1,825.72
				...

Reduction of ₹240.86 lakh from the provision by way of surrender, stated due to demise/pension of police personnel and non-filling up of vacant post (₹240.86 lakh under salaries).

(xi)	104 Special Police			
	05 2 <sup>nd</sup> I.R. Battalion			
	O.	3,918.03		
	R.	(-)214.21	3,703.82	3,704.84
				(+)1.02

Reduction of ₹214.21 lakh from the provision by way of surrender, stated due to demise/pension of police personnel and non-filling up of vacant post (₹214.21 lakh under salaries).

Reasons for excess of ₹1.02 lakh have not been intimated (July 2025).

(xii)	06 3 <sup>rd</sup> I.R. Battalion			
	O.	3,779.97		
	R.	(-)211.04	3,568.93	3,568.91
				(-)0.02

Reduction of ₹211.04 lakh from the provision by way of surrender, stated due to demise/pension of police personnel and non-filling up of vacant post (₹210.23 lakh under salaries), adoption of economic measures (₹0.31 lakh under wages) and non-passing of claims by concerned treasury (₹0.50 lakh under materials and supplies).

Reasons for saving of ₹0.02 lakh have not been intimated (July 2025).

(xiii)	02 2 <sup>nd</sup> Battalion MAP			
	O.	5,013.95		
	R.	(-)188.97	4,824.98	4,824.98
				...

Reduction of ₹188.97 lakh from the provision by way of surrender, stated due to demise/pension of police personnel and non-filling up of vacant post (₹188.97 lakh under salaries).

**Grant No. 16 Home - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(xiv)	<b>2055 Police</b>			
	109 District Police			
	09 Traffic Police			
	O.	1,330.78		
	S.	1.75		
	R.	(-163.25)	1,169.28	1,169.27
				(-0.01)

Reduction of ₹163.25 lakh from the provision by way of surrender, stated due to demise/pension of police personnel and non-filling up of vacant post (₹163.25 lakh under salaries).

Reasons for saving of ₹0.01 lakh have not been intimated (July 2025).

(xv)	104 Special Police			
	08 5 <sup>th</sup> I.R. Battalion			
	O.	4,430.06		
	S.	11.45		
	R.	(-142.01)	4,299.50	4,299.19
				(-0.31)

Reduction of ₹142.01 lakh from the provision by way of surrender, stated due to demise/pension of police personnel and non-filling up of vacant post (₹142.00 lakh under salaries) and adoption of economic measures (₹0.01 lakh under wages).

Reasons for saving of ₹0.31 lakh have not been intimated (July 2025).

(xvi)	<b>2070 Other Administrative Services</b>			
	107 Home Guards			
	03 Direction C.T.I (Central Training Institute)			
	O.	923.65		
	S.	4.33		
	R.	(-112.65)	815.33	815.33
				...

Reduction of ₹112.65 lakh from the provision was the net effect of (a) decrease of ₹112.61 lakh by way of surrender (₹59.70 lakh, ₹52.87 lakh and ₹0.04 lakh under salaries, wages and medical treatment respectively), and (b) further decrease of ₹0.04 lakh through re-appropriation (₹0.04 lakh under domestic travel expenses). Reasons for both decreases, not stated.

**Grant No. 16 Home - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(xvii)	<b>2070 Other Administrative Services</b>			
	107 Home Guards			
	02 Administration			
	O.	3,706.34		
	S.	5.34		
	R.	(-)102.95	3,608.73	3,608.49
				(-)0.24

Reduction of ₹102.95 lakh from the provision was the net effect of (a) decrease of ₹102.99 lakh by way of surrender (₹3.13 lakh, ₹99.79 lakh and ₹0.07 lakh under salaries, wages and medical treatment respectively), and (b) increase of ₹0.04 lakh through re-appropriation (₹0.04 lakh under domestic travel expenses). Reasons for both decrease and increase, not stated.

Reasons for saving of ₹0.24 lakh have not been intimated (July 2025).

(xviii)	<b>2055 Police</b>			
	109 District Police			
	01 District Executive Force, Aizawl			
	O.	4403.11		
	R.	(-)102.59	4,300.52	4,300.52
				...

Reduction of ₹102.59 lakh from the provision by way of surrender, stated due to demise/pension of police personnel and non-filling up of vacant post (₹102.59 lakh under salaries).

(xix)	104 Special Police			
	07 4th I.R. Battalion			
	O.	3,984.11		
	R.	(-)97.95	3,886.16	3,886.15
				(-)0.01

Reduction of ₹97.95 lakh from the provision by way of surrender, stated due to demise/pension of police personnel and non-filling up of vacant post (₹97.95 lakh under salaries).

Reasons for saving of ₹0.01 lakh have not been intimated (July 2025).

(xx)	<b>2056 Jails</b>			
	001 Direction and Administration			
	01 Direction			
	O.	416.45		
	S.	6.89		
	R.	(-)95.66	327.68	328.26
				(+)0.58

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

Reduction of ₹95.66 lakh from the provision by way of surrender, stated due to adoption of economic measures and non-filling up of vacant post (₹94.82 lakh under salaries), non-approval of claims (₹0.37 lakh under medical treatment) and late receipts of claims (₹0.29 lakh and ₹0.18 lakh under domestic travel expenses and repair and maintenance respectively).

Reasons for excess of ₹0.58 lakh have not been intimated (July 2025).

(xxi)	<b>2055 Police</b>				
	101 Criminal Investigation and Vigilance				
	02 CID (Crime)				
	O.	1,008.31			
	S.	28.93			
	R.	(-)87.39	949.85	949.85	...

Reduction of ₹87.39 lakh from the provision by way of surrender, stated due to demise/pension of police personnel and non-filling up of vacant post (₹87.37 lakh under salaries) and adoption of economic measures (₹0.02 lakh under wages).

(xxii)	<b>2070 Other Administrative Services</b>				
	108 Fire Protection and Control				
	01 Fire and Emergency Services				
	O.	1,585.69			
	S.	20.22			
	R.	(-)85.60	1,520.31	1,520.31	...

Reduction of ₹85.60 lakh from the provision by way of surrender, stated due to demise/pension of fire and emergency services personnel and non-filling up of vacant post (₹70.57 lakh under salaries), insufficient fund than requirement (₹0.03 lakh under medical treatment) and reasons for the remaining amount (₹15.00 lakh under repair and maintenance), not stated.

(xxiii)	<b>2055 Police</b>				
	101 Criminal Investigation and Vigilance				
	01 CID (SB)				
	O.	1,738.84			
	R.	(-)79.28	1,659.56	1,658.26	(-)1.30

**Grant No. 16 Home - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

Reduction of ₹79.28 lakh from the provision by way of surrender, stated due to demise/pension of police personnel and non-filling up of vacant post (₹79.22 lakh under salaries) and adoption of economic measures (₹0.04 lakh, ₹0.01 lakh and ₹0.01 lakh under wages, medical treatment and rents, rates and taxes for land and buildings respectively).

Reasons for saving of ₹1.30 lakh have not been intimated (July 2025).

**(xxiv) 2055 Police**

101 Criminal Investigation and Vigilance  
06 VIP Security

O.	2,110.89			
S.	14.88			
R.	(-)47.70	2,078.07	2,078.07	...

Reduction of ₹47.70 lakh from the provision by way of surrender, stated due to demise/pension of police personnel and non-filling up of vacant post (₹47.70 lakh under salaries).

**(xxv) 109 District Police**  
04 District Executive Force, Champhai

O.	1,152.16			
R.	(-)41.17	1,110.99	1,110.93	(-)0.06

Reduction of ₹41.17 lakh from the provision by way of surrender, stated due to demise/pension of police personnel and non-filling up of vacant post (₹41.17 lakh under salaries).

Reasons for saving of ₹0.06 lakh have not been intimated (July 2025).

**(xxvi) 2056 Jails**

102 Jails Manufactures  
01 Jails Manufacture

O.	25.00			
S.	34.67			
R.	(-)30.97	28.70	28.62	(-)0.08

Reduction of ₹30.97 lakh from the provision by way of surrender, stated due to adoption of economic measures and non-sanction of revised rate of pensioner's wages by the Government of Mizoram (₹30.97 lakh under wages).

Reasons for saving of ₹0.08 lakh have not been intimated (July 2025).

**Grant No. 16 Home - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(xxvii)	<b>2055 Police</b>			
	116 Forensic Science			
	01 Forensic Science Laboratory			
	O.	471.85		
	S.	15.79		
	R.	(-)30.68	456.96	456.96 ...

Reduction of ₹30.68 lakh from the provision by way of surrender, stated due to non-filling up of vacant post (₹28.47 lakh under salaries), resignation of employees (₹0.05 lakh under wages) and less claims (₹2.16 lakh under domestic travel expenses).

(xxviii)	<b>2235 Social Security and Welfare</b>			
	01 Rehabilitation			
	200 Other Relief Measures			
	01 Direction (SS&A Board)			
	O.	339.23		
	S.	4.55		
	R.	(-)25.56	318.22	318.21 (-)0.01

Reduction of ₹25.56 lakh from the provision by way of surrender, stated due to retirement of one Group B employee (₹9.06 lakh under salaries) and decrease in strength of veteran/widow (₹16.50 lakh under grants-in-aid general).

Reasons for saving of ₹0.01 lakh have not been intimated (July 2025).

(xxix)	<b>2055 Police</b>			
	109 District Police			
	06 District Executive Force, Kolasib			
	O.	1,601.80		
	S.	20.25		
	R.	(-)23.62	1,598.43	1,598.43 ...

Reduction of ₹23.62 lakh from the provision by way of surrender, stated due to demise/pension of police personnel and non-filling up of vacant post (₹23.60 lakh under salaries) and adoption of economic measures (₹0.02 lakh under wages).

**Grant No. 16 Home - Concl.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

**(xxx) 2070 Other Administrative Services**

107 Home Guards  
01 Direction

O.	286.68			
R.	(-)19.49	267.19	267.10	(-)0.09

Reasons for withdrawal of ₹19.49 lakh from the provision by way of surrender, not stated (₹19.49 lakh under salaries).

Reasons for saving of ₹0.09 lakh have not been intimated (July 2025).

**(xxxii) 2055 Police**

109 District Police  
12 District Executive Force, Hnahtial

O.	559.51			
R.	(-)15.35	544.16	544.16	...

Reduction of ₹15.35 lakh from the provision by way of surrender, stated due to demise/pension of police personnel and non-filling up of vacant post (₹15.32 lakh under salaries) and adoption of economic measures (₹0.02 lakh and ₹0.01 lakh under wages and rents, rates and taxes for land and buildings respectively).

**(xxxiii) 10 District Executive Force, Saitual**

O.	718.23			
R.	(-)10.77	707.46	707.46	...

Reduction of ₹10.77 lakh from the provision by way of surrender, stated due to demise/pension of police personnel and non-filling up of vacant post (₹10.68 lakh under salaries) and adoption of economic measures (₹0.04 lakh, ₹0.04 lakh and ₹0.01 lakh under wages, rents, rates and taxes for land and buildings and minor civil and electrical works respectively).

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**Information on unspent amount lying in the DDOs Bank Account as on 31 March 2025 was not received from the Government of Mizoram.**

**Grant No. 17 Food, Civil Supplies and Consumer Affairs  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
<b>(₹ in thousand)</b>				
<b>17.1</b>	<b>Revenue</b>			
	<b>Major Heads:</b>			
<b>2408</b>	<b>Food Storage and Warehousing</b>			
<b>3456</b>	<b>Civil Supplies</b>			
<b>3475</b>	<b>Other General Economic Services</b>			
	Original	2,99,41,45		
	Supplementary	16,96,84	3,16,38,29	2,55,73,06
				(-)60,65,23
	Amount surrendered during the year (31 March 2025)			20,74,31

**Notes and Comments:**

**17.1 Revenue:**

**17.1.1** Against the available saving of ₹6,065.23 lakh, ₹2,074.31 lakh only was surrendered during this year.

**17.1.2** In view of the saving of ₹6,065.23 lakh, supplementary provision of ₹1,696.84 lakh obtained during the year proved unnecessary as the actual expenditure of ₹25,573.06 lakh did not come to the original budget provision of ₹29,941.84 lakh.

**17.1.3** Saving of ₹3,679.53 lakh and ₹5,328.74 lakh (13.86 *per cent* and 16.81 *per cent* of the total budget provision) also occurred under this grant during 2022-23 and 2023-24.

**17.1.4** Saving occurred mainly under:

<b>Serial Number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
<b>(₹ in lakh)</b>				
(i)	<b>2408 Food Storage and Warehousing</b>			
	01 Food			
	101 Procurement and Supply			
	01 Procurement and Supply			
	O.	20,000.00	20,000.00	16,068.01
				(-)3,931.99

Reasons for saving of ₹3,931.99 lakh have not been intimated (July 2025).

**Grant No. 17 Food, Civil Supplies and Consumer Affairs - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

Saving of ₹4,340.09 lakh also occurred under this head of account during the 2023-24.

(ii)	<b>3456 Civil Supplies</b>			
	001 Direction and Administration			
	02 Administration			
	O.	1,983.03		
	R.	(-671.73)	1,311.30	1,311.29
				(-0.01)

Reduction of ₹671.73 lakh from the provision by way of surrender, stated due to non-filling up vacant posts, demise and superannuation of staff (₹671.22 lakh under salaries) and non-receipt of appropriate claims (₹0.23 lakh, ₹0.04 lakh and ₹0.24 lakh under medical treatment, domestic travel expenses and rents, rates and taxes for land and buildings respectively).

Reasons for saving of ₹0.01 lakh have not been intimated (July 2025).

Saving of ₹35.10 lakh also occurred under this head of account during the 2022-23.

(iii)	<b>2408 Food Storage and Warehousing</b>			
	01 Food			
	001 Direction and Administration			
	02 Administration			
	O.	1,767.17		
	S.	686.80		
	R.	(-618.51)	1,835.46	1,835.32
				(-0.14)

Reduction of ₹618.51 lakh from the provision by way of surrender, stated due to non-filling up of vacant posts (₹555.14 lakh under salaries), non-receipt of claims from Mizoram Health Care Society (₹0.73 lakh under medical treatment), non-receipt of appropriate claims (₹3.37 lakh, ₹0.04 lakh and ₹0.44 lakh under domestic travel expenses, office expenses and repair and maintenance respectively), non-submission of claims (₹2.79 lakh under rent, rates and taxes for land and buildings) and specific reasons for the remaining amount (₹56.00 lakh under materials and supplies), not stated.

Reasons for saving of ₹0.14 lakh have not been intimated (July 2025).

(iv)	<b>3456 Civil Supplies</b>			
	001 Direction and Administration			
	01 Direction			
	O.	1,269.85		
	R.	(-459.76)	810.09	810.07
				(-0.02)

**Grant No. 17 Food, Civil Supplies and Consumer Affairs - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

Reduction of ₹459.76 lakh from the provision by way of surrender, stated due to non-filling up of vacant posts, demise and superannuation of staff (₹459.69 lakh under salaries), non-receipt of appropriate claims (₹0.02 lakh and ₹0.03 lakh under medical treatment and domestic travel expenses respectively) and non-receipt of claims (₹0.02 lakh under rent, rates and taxes for land and buildings).

Reasons for saving of ₹0.02 lakh have not been intimated (July 2025).

Saving of ₹0.02 lakh and ₹0.01 lakh also occurred under this head of account during 2022-23 and 2023-24 respectively.

**(v) 2408 Food Storage and Warehousing**

01 Food

001 Direction and Administration

05 Transport Commissionerate

O. 1,565.19

R. (-)245.82 1,319.37 1,317.71 (-)1.66

Reduction of ₹245.82 lakh from the provision by way of surrender, stated due to non-filling up of vacant posts (₹127.20 lakh under salaries), regularization of provisional employees (₹115.11 lakh under wages), non-receipt of claims from Mizoram Health Care Society (₹3.29 lakh under medical treatment) and non-receipt of appropriate claims (₹0.22) lakh under domestic travel expenses).

Reasons for saving of ₹1.66 lakh have not been intimated (July 2025).

Saving of ₹132.50 lakh and ₹0.02 lakh also occurred under this head of account during 2022-23 and 2023-24 respectively.

**(vi) 102 Food Subsidies**

01 Subsidies

O. 2,578.10

S. 17.31

R. (-)12.00 2,583.41 2,524.96 (-)58.45

Reduction of ₹12.00 lakh from the provision by way of re-appropriation, stated due to re-provision of fund to other head of account (₹12.00 lakh under other revenue expenditure).

Reasons for saving of ₹58.45 lakh have not been intimated (July 2025).

Saving of ₹4.29 lakh also occurred under this head of account during 2022-23.

**Grant No. 17 Food, Civil Supplies and Consumer Affairs - Concl.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(vii)	<b>2408 Food Storage and Warehousing</b>			
	01 Food			
	001 Direction and Administration			
	01 Direction			
	O.	130.60		
	R.	(-)38.94	91.66	91.56
				(-)0.10

Reduction of ₹38.94 lakh from the provision was the net effect of (a) decrease of ₹50.94 lakh by way of surrender, stated due to non-filling up of vacant posts, demise and superannuation of staff (₹50.57 lakh under salaries), non-receipt of appropriate claims (₹0.34 lakh under office expenses) and reasons for remaining amount (₹0.03 lakh under medical treatment), not stated and (b) increase of ₹12.00 lakh through re-appropriation, stated due to re-provision of fund from other head of account (₹12.00 lakh under fuels and lubricants).

Reasons for saving of ₹0.10 lakh have not been intimated (July 2025).

Saving of ₹0.01 lakh also occurred under this head of account during 2023-24.

(viii)	<b>3456 Civil Supplies</b>			
	102 Civil Supplies Scheme			
	01 State Commission			
	O.	58.09		
	S.	1.06		
	R.	(-)14.57	44.58	44.56
				(-)0.02

Reduction of ₹14.57 lakh from the provision was the net effect of (a) decrease of ₹8.47 lakh by way of surrender, stated due to non-filling up of vacant posts (₹8.24 lakh under salaries) and reasons for remaining amount (₹0.23 lakh under medical treatment), not stated and (b) further decrease of ₹6.10 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹1.00 lakh, ₹2.10 lakh and ₹3.0 lakh under domestic travel expenses, office expenses and other revenue expenditure).

Reasons for saving of ₹0.02 lakh have not been intimated (July 2025).

Saving of ₹3.05 lakh and ₹0.01 lakh also occurred under this head of account during 2022-23 and 2023-24 respectively.

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**Information on unspent amount lying in the DDOs Bank Account as on 31 March 2025 was not received from the Government of Mizoram.**

**Grant No. 18 Printing and Stationery  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
<b>(₹ in thousand)</b>				
<b>18.1</b>	<b>Revenue:</b>			
	<b>Major Head:</b>			
<b>2058</b>	<b>Stationery and Printing</b>			
	Original	13,19,72		
	Supplementary	2,32,31	15,52,03	14,13,27
				(-)1,38,76
	Amount surrendered during the year (31 March 2025)			1,34,15
<b>18.2</b>	<b>Capital:</b>			
	<b>Major Head:</b>			
<b>4058</b>	<b>Capital Outlay on Stationery and Printing</b>			
	Original	...		
	Supplementary	13,08	13,08	...
				(-)13,08
	Amount surrendered during the year (31 March 2025)			13,08

**Notes and Comments:**

**18.1 Revenue:**

**18.1.1** Against the available saving of ₹138.76 lakh, ₹134.15 lakh only was surrendered during the year.

**18.1.2** In view of the saving of ₹138.76 lakh, supplementary provision of ₹232.31 lakh obtained during the year proved excessive.

**18.1.3** Saving of ₹148.64 lakh (9.21 *per cent* of the total budget provision) also occurred under this grant during 2023-24.

**Grant No. 18 Printing and Stationery - Contd.****18.1.4 Saving occurred mainly under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(i)	<b>2058 Stationery and Printing</b>			
	103 Government Presses			
	01 Government Presses			
	O.	772.60		
	S.	217.31		
	R.	(-97.36)	892.55	893.33
				(+)0.78

Reduction of ₹97.36 lakh from the provision was the net result of (a) decrease of ₹103.11 lakh by way of surrender, stated due superannuation of staff (₹103.11 lakh under salaries) (b) further decrease of ₹1.18 lakh through re-appropriation, stated due to non-receipt of claims (₹0.14 lakh, ₹0.18 lakh and ₹0.86 lakh under medical treatment, domestic travel expenses and repair and maintenance respectively) and (c) increase of ₹6.93 lakh through re-appropriation, stated due to insufficient fund and re-appropriation from other head of account (₹6.93 lakh under materials and supplies).

Reasons for excess of ₹0.78 lakh have not been intimated (July 2025)

(ii)	001 Direction and Administration			
	01 Direction			
	O.	269.11		
	R.	(-27.88)	241.23	242.00
				(+)0.77

Reduction of ₹27.88 lakh from the provision was the net effect of (a) decrease of ₹26.36 lakh by way of surrender, stated due to superannuation of staff (₹26.36 lakh under salaries) and (b) further decrease of ₹1.52 lakh through re-appropriation, stated due to non-receipt of claims (₹0.46 lakh, ₹0.80 lakh, ₹0.25 lakh and ₹0.01 lakh under medical treatment, domestic travel expenses, publications and publication and advertising and publicity respectively).

Reasons for excess of ₹0.77 lakh have not been intimated (July 2025).

Excess of ₹0.01 lakh also occurred under this head of account during 2023-24.

(iii)	101 Purchase and Supply of Stationery Stores			
	01 Forms and Stationery			
	O.	276.51		
	S.	15.00		
	R.	(-8.87)	282.64	276.48
				(-)6.16

### Grant No. 18 Printing and Stationery – Concl'd.

Reduction of ₹8.87 lakh from the provision was the net result of (a) decrease of ₹4.68 lakh by way of surrender, stated due to superannuation of staff (₹4.68 lakh under salaries) and (b) further decrease of ₹4.19 lakh through re-appropriation, stated due to non-receipt of claims (₹0.14 lakh, ₹0.65 lakh and ₹3.40 lakh under medical treatment, domestic travel expenses and repair and maintenance respectively).

Reasons for saving of ₹6.16 lakh have not been intimated (July 2025).

Saving of ₹26.11 lakh also occurred under this head of account during 2023-24.

#### 18.2 Capital:

18.2.1 Available saving of ₹13.08 lakh was surrendered during the year.

18.2.2 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
				(₹ in lakh)
(i)	<b>4058 Capital Outlay on Stationery and Printing</b>			
	103 Government Presses			
	02 Procurement of Fixed and Intangible Assets under Printing and Stationery			
	S.	13.08		
	R.	(-)13.08	...	...

Reasons for withdrawal of the entire provision of ₹13.08 lakh by way of surrendered, not stated (₹13.08 lakh under machinery and equipment).

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**Information on unspent amount lying in the DDOs Bank Account as on 31 March 2025 was not received from the Government of Mizoram.**

**Grant No. 19 Local Administration  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
(₹ in thousand)				
<b>19.1</b>	<b>Revenue:</b>			
	<b>Major Heads:</b>			
<b>2070</b>	<b>Other Administrative Services</b>			
<b>2216</b>	<b>Housing</b>			
<b>2217</b>	<b>Urban Development</b>			
<b>2515</b>	<b>Other Rural Development Programmes</b>			
	Original	2,08,31,40		
	Supplementary	14,42,02	2,22,73,42	1,01,91,22
				(-)1,20,82,20
	Amount surrendered during the year (31 March 2025)			1,20,77,36

**Notes and Comments:**

**19.1 Revenue:**

**19.1.1** Against the available saving of ₹12,082.20 lakh, ₹12,077.36 lakh only was surrendered during the year.

**19.1.2** In view of the saving of ₹12,082.20 lakh, supplementary provision of ₹1,442.02 lakh obtained during the year proved unnecessary as the actual expenditure of ₹10,191.22 lakh did not come to the original budget provision of ₹20,831.40 lakh.

**19.1.3** Saving of ₹19,506.69 lakh and ₹15,124.10 lakh (75.27 per cent and 69.34 per cent of the total budget provision) also occurred under this grant during 2022-23 and 2023-24 respectively.

**Grant No. 19 Local Administration - Contd.**

19.1.4 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(i)	<b>Central Assistance (CA)</b>			
	<b>2515 Other Rural Development Programmes</b>			
	102 Community Development			
	02 Rashtriya Gram Swaraj Abhiyan (RGSA)/CSS			
	O.	10,020.00		
	S.	291.00		
	R.	(-9,111.00	1,200.00	1,200.00
				...

Reduction of ₹9,111.00 lakh from the provision by way of surrender, stated due to delay in release of fund by the Ministry of Panchayati Raj (₹9,111.00 lakh under other revenue expenditure).

(ii)	<b>2070 Other Administrative Services</b>			
	001 Direction and Administration			
	03 Grants to Village Councils (MFC)			
	O.	1,794.40		
	R.	(-1,384.36	410.04	410.03
				(-0.01

Reduction of ₹1,384.36 lakh from the provision by way of surrender, stated due to restriction for utilisation of fund (₹1,338.34 lakh under grants-in-aid general) and creation of Lunglei Municipal Council by the Government of Mizoram, 24 Village Councils within Lunglei town were included in Lunglei Municipal Area *w.e.f.* 01.07.2023 (₹46.02 lakh under grants-in-aid salaries).

Reasons for saving of ₹0.01 lakh have not been intimated (July 2025).

(iii)	<b>2515 Other Rural Development Programmes</b>			
	102 Community Development			
	02 Rashtriya Gram Swaraj Abhiyan (RGSA)			
	S.	1,031.10		
	R.	(-897.76	133.34	133.33
				(-0.01

Reduction of ₹897.76 lakh from the provision by way of surrender, stated due to delay in release of fund by the Government of Mizoram (₹897.76 lakh under other revenue expenditure).

Reasons for saving of ₹0.01 lakh have not been intimated (July 2025).

Saving of ₹0.01 also occurred under this head of account during 2023-24.

**Grant No. 19 Local Administration - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(iv)	<b>Central Assistance (CA)</b>				
	<b>2070 Other Administrative Services</b>				
	001 Direction and Administration				
	06 FC Rural Local Body Grants outside ADCs				
	O.	7,601.00			
	S.	71.79			
	R.	(-)501.00	7,171.79	7,171.79	...

Reduction of ₹501.00 lakh from the provision by way of surrender, stated due to non-release of full installment of fund by the Government of India (only first installment released) (₹300.00 lakh and ₹201.00 lakh under grants-in-aid general and grants for creation of capital assets respectively).

(v)	02 Administration				
	O.	748.35			
	S.	48.13			
	R.	(-)78.04	718.44	715.40	(-)3.04

Reduction of ₹78.04 lakh from the provision by way of surrender, stated due to non-filling up of vacant post and superannuation pension of officer and staff (₹64.59 lakh under salaries) and regularisation of provisional employee (₹13.45 lakh under wages),

Reasons for saving of ₹3.04 lakh have not been intimated (July 2025).

Saving of ₹0.04 lakh and ₹0.04 lakh also occurred under this head of account during 2022-23 and 2023-24 respectively.

(vi)	<b>2217 Urban Development</b>				
	05 Other Urban Development Schemes				
	001 Direction and Administration				
	01 Direction				
	O.	366.82			
	R.	(-)71.83	294.99	293.29	(-)1.70

Reduction of ₹71.83 lakh from the provision by way of surrender, stated due to non-filling up of vacant post (₹65.28 lakh under salaries), regularisation of provisional employee (₹6.52 lakh under wages) and rounding up of figures while issuing of letter of credit (₹0.03 lakh under medical treatment).

**Grant No. 19 Local Administration - Concl'd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

Reasons for saving of ₹1.70 lakh have not been intimated (July 2025).

Saving of ₹0.02 lakh also occurred under this head of account during 2022-23.

(vii) **2070 Other Administrative Services**

001 Direction and Administration

01 Direction

O. 217.35

R. (-)28.88

188.47

188.46

(-)0.01

Reduction of ₹28.88 lakh from the provision by way of surrender, stated, due to non-filling up of vacant post (₹18.92 lakh under salaries), regularisation of provisional employees (₹9.69 lakh under wages) and reasons for the remaining amount (₹0.27 lakh under medical treatment), not stated.

Reasons for saving of ₹0.01 lakh have not been intimated (July 2025).

Saving of ₹0.04 lakh and ₹0.03 lakh also occurred under this head of account during 2022-23 and 2023-24 respectively.

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**Information on unspent amount lying in the DDOs Bank Account as on 31 March 2025 was not received from the Government of Mizoram.**

**Grant No. 20 School Education  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
<b>(₹ in thousand)</b>				
<b>20.1</b>	<b>Revenue:</b>			
	<b>Major Head:</b>			
<b>2202</b>	<b>General Education</b>			
	Original	19,71,14,96		
	Supplementary	1,01,44,54	20,72,59,50	15,82,73,03
				(-)4,89,86,47
	Amount surrendered during the year (31 March 2025)			4,89,85,78
<b>20.2</b>	<b>Capital:</b>			
	<b>Major Head:</b>			
<b>4202</b>	<b>Capital Outlay on Education, Sports, Art and Culture</b>			
	Original	4,50,00		
	Supplementary	37,89,49	42,39,49	42,35,30
				(-)4,19
	Amount surrendered during the year (31 March 2025)			4,19

**Notes and Comments:**

**20.1 Revenue:**

**20.1.1** Against the available saving of ₹48,986.47 lakh, ₹48,985.78 lakh only was surrendered during the year.

**20.1.2** In view of the saving of ₹48,986.47 lakh, supplementary provision of ₹10,144.54 lakh obtained during the year proved unnecessary as the actual expenditure of ₹1,58,273.03 lakh did not come to the original budget provision of ₹1,97,114.96 lakh.

**20.1.3** Saving of ₹21,977.46 lakh and ₹26,219.68 lakh (13.63 per cent and 15.46 per cent of the total budget provision) also occurred under this grant during 2022-23 and 2023-24 respectively.

**Grant No. 20 School Education - Contd.**

20.1.4 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(i)	<b>Central Assistance (CA)</b>			
	<b>2202 General Education</b>			
	01 Elementary Education			
	113 Samagra Shiksha			
	01 Elementary Education under Samagra/CSS			
	O.	27,474.73		
	R.	(-9,198.27	18,276.46	18,276.46 ...

Reasons for reduction of ₹9,198.27 lakh from the provision by way of surrender, not stated (₹9,198.27 lakh under grants-in-aid general).

(ii)	<b>Central Assistance (CA)</b>			
	02 Secondary Education			
	113 Samagra Shiksha			
	01 Secondary Education under Samagra/CSS			
	O.	19,560.13		
	R.	(-9,197.34	10,362.79	10,362.79 ...

Reasons for reduction of ₹9,197.34 lakh from the provision by way of surrender, not stated (₹9,197.34 lakh under grants-in-aid general).

(iii)	01 Elementary Education			
	101 Government Primary Schools			
	02 Government Middle Schools			
	O.	34,658.62		
	S.	1,135.89		
	R.	(-8,106.16	27,688.35	27,688.36 (+)0.01

Reduction of ₹8,106.16 lakh from the provision was the net effect of (a) decrease of ₹8,075.68 lakh by way of surrender, stated due to retirement of Middle School Teachers and non-filling up of vacant post (₹7,765.22 lakh under salaries), declination of appointment for casual teachers (₹310.43 lakh under wages) and reasons for the remaining amount (₹0.01 lakh and ₹0.02 lakh under domestic travel expenses and office expenses respectively), not stated and (b) further decrease of ₹30.48 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹30.06 lakh and ₹0.42 lakh under medical treatment and domestic travel expenses respectively).

Reasons for excess of ₹0.01 lakh have not been intimated (July 2025).

**Grant No. 20 School Education – Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

Excess of ₹0.01 lakh also occurred under this head of account during 2023-24.

(iv)	<b>2202 General Education</b>				
	01 Elementary Education				
	101 Government Primary Schools				
	01 Government Primary Schools				
	O.	28,456.37			
	S.	1,577.90			
	R.	(-)5,390.43	24,643.84	24,644.11	(+)0.27

Reduction of ₹5,390.45 lakh from the provision was the net effect of (a) decrease of ₹5,489.63 lakh by way of surrender, stated due to retirement of Primary School Teachers and non-filling up of vacant post (₹4,868.55 lakh under salaries), declination of appointment for casual teachers (₹621.07 lakh under wages) and reasons for the remaining amount (₹0.01 lakh under office expenses), not stated, (b) further decrease of ₹0.47 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹0.47 lakh under domestic travel expenses) and (c) increase of ₹99.67 lakh through re-appropriation, stated due to re-provision of fund from other head of account (₹99.67 lakh under medical treatment).

Excess of ₹0.27 lakh intimated due to incorrect report of expenditure record.

Excess of ₹0.01 lakh also occurred under this head of account during 2023-24.

(v)	02 Secondary Education				
	109 Government Secondary Schools				
	01 Government High Schools				
	O.	18,259.90			
	S.	1,012.94			
	R.	(-)3,462.41	15,810.43	15,810.42	(-)0.01

Reduction of ₹3,462.41 lakh from the provision was the net effect of (a) decrease of ₹3,505.49 lakh by way of surrender, stated due to retirement of High School Teachers and non-filling up of vacant post (₹3315.22 lakh under salaries) and declination of appointment for casual teachers (₹190.27 lakh under wages) (b) further decrease of ₹0.08 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹0.08 lakh under minor civil and electrical works) and (c) increase of ₹43.16 lakh through re-appropriation, stated due to re-provision of fund from other head of account (₹31.21 lakh and ₹11.95 lakh under medical treatment and domestic travel expenses respectively).

Reasons for saving of ₹0.01 lakh have not been intimated (July 2025).

**Grant No. 20 School Education – Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(vi)	<b>2202 General Education</b>			
	02 Secondary Education			
	110 Assistance to Non-Government Secondary Schools			
	01 Assistance to Non-Government High Schools			
	O.	12,491.73		
	R.	(-2 434.03	10 057.70	10,057.70
				...

Reduction of ₹2,434.03 lakh from the provision by way of surrender, stated due to non-upgradation of provisional provincialisation (₹2,434.03 lakh under grants-in-aid salaries).

(vii)	05 Language Development			
	102 Promotion of Modern Indian Languages and Literature			
	02 Appointment of Modern Language Teachers			
	O.	9,808.84		
	S.	80.43		
	R.	(-2,062.16	7,827.11	7,827.12
				(+)0.01

Reduction of ₹2,062.16 lakh from the provision was the net effect of (a) decrease of ₹1,987.50 lakh by way of surrender, stated due to retirement of Hindi Teachers and non-filling up of vacant post (₹1,987.33 lakh under salaries) and reasons for the remaining amount (₹0.17 lakh under office expenses), not stated, (b) further decrease of ₹79.44 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹79.06 lakh and ₹0.38 lakh under medical treatment and office expenses respectively) and (c) increase of ₹4.78 lakh through re-appropriation, stated due to re-provision of fund from other head of account (₹4.78 lakh under domestic travel expenses).

Reasons for excess of ₹0.01 lakh have not been intimated (July 2025).

Excess of ₹0.92 lakh also occurred under this head of account during 2022-23.

**Grant No. 20 School Education – Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(viii)	<b>2202 General Education</b>			
	02 Secondary Education			
	110 Assistance to Non-Government Secondary Schools			
	02 Assistance to Non-Government Higher Secondary Schools			
	O.	6,333.61		
	R.	(-1,561.80	4,771.81	4,771.81 ...

Reduction of ₹1,561.80 lakh from the provision by way of surrender, stated due to non-upgradation of provisional provincialisation (₹1,561.80 lakh under grants-in-aid salaries).

(ix)	109 Government Secondary Schools			
	03 Government Higher Secondary School			
	O.	8,652.27		
	S.	137.29		
	R.	(-1,510.88	7,278.68	7,278.67 (-)0.01

Reduction of ₹1,510.88 lakh from the provision was the net effect of (a) decrease of ₹1,507.86 lakh by way of surrender, stated due to retirement of teaching and non-teaching Government Higher Secondary School and non-filling up of vacant post (₹1,502.48 lakh under salaries) and reasons for the remaining amount (₹4.68 lakh and ₹0.70 lakh under wages and office expenses respectively), not stated, (b) further decrease of ₹6.53 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹3.48 lakh, ₹2.49 lakh, ₹0.50 lakh and ₹0.06 lakh under medical treatment, office expenses, advertising and publicity and minor civil and electrical works respectively), not stated and (c) increase of ₹3.51 lakh through re-appropriation, stated due to re-provision of fund from other head of account (₹3.51 lakh under domestic travel expenses).

Reasons for saving of ₹0.01 lakh have not been intimated (July 2025).

(x)	01 Elementary Education			
	102 Assistance to Non-Government Primary Schools			
	02 Assistance to Non-Government Middle School			
	O.	5,776.55		
	R.	(-1,125.63	4,650.92	4,650.92 ...

**Grant No. 20 School Education – Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

Reduction of ₹1,125.63 lakh from the provision by way of surrender, stated due to non-upgradation of provisional provincialisation (₹1,125.63 lakh under grants-in-aid salaries).

(xi) **2202 General Education**02 *Secondary Education*

113 Samagra Shiksha

02 SMS for Secondary Education under Samagra

O. 3,551.72

R. (-)1,021.92      2,529.80      2,529.80      ...

Reduction of ₹1,021.92 lakh from the provision by way of surrender, stated due to non-release of central share by the Government of India (₹451.67 lakh and ₹570.25 lakh under grants-in-aid general and grants-in-aid salaries).

(xii) **Central Assistance (CA)**

02 Teacher's Education under Samagra/CSS

O. 3,375.00

S. 648.04

R. (-)815.81      3,207.23      3,207.23      ...

Reduction of ₹815.81 lakh from the provision by way of surrender, stated due to less approval of fund under salaries head by the Project Approval Board (PAB) (₹815.81 lakh under grants-in-aid salaries).

(xiii) **Central Assistance (CA)**01 *Elementary Education*

001 Direction and Administration

02 PM SHRI/CSS

S. 1,123.60

R. (-)627.19      496.41      496.41      ...

Reasons for reduction of ₹627.19 lakh from the provision by way of surrender, not stated (₹627.19 lakh under grants-in-aid general).

**Grant No. 20 School Education – Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(xiv)	<b>Central Assistance (CA)</b>			
	<b>2202 General Education</b>			
	01 Elementary Education			
	112 Pradhan Mantri Poshan Shakti Nirman (PM POSHAN)			
	04 Midday Meals under Government Elementary Education/CSS			
	O.	2 649.97		
	S.	261.85		
	R.	(-589.93	2 321.89	2 321.89
				...

Reasons for reduction of ₹589.93 lakh from the provision by way of surrender, not stated (₹589.93 lakh under grants-in-aid general).

(xv)	104 Inspection			
	01 Inspection			
	O.	884.07		
	S.	9.10		
	R.	(-145.68	747.49	747.49
				...

Reduction of ₹145.68 lakh from the provision was the net effect of (a) decrease of ₹134.85 lakh by way of surrender, stated due to retirement of staff and non-filling up of vacant post (₹127.58 lakh under salaries) and reasons for the remaining amount (₹7.26 lakh and ₹0.01 lakh under wages and domestic travel expenses respectively), not stated, (b) further decrease of ₹11.32 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹11.25 lakh and ₹0.07 lakh under medical treatment and domestic travel expenses respectively) and (c) increase of ₹0.49 lakh through re-appropriation, stated due to re-provision of fund from other head of account (₹0.38 lakh and ₹0.11 lakh under office expenses and rents, rates and taxes for land and buildings respectively).

(xvi)	02 Secondary Education			
	101 Inspection			
	01 Inspection			
	O.	640.12		
	S.	4.45		
	R.	(-117.51	527.06	527.06
				...

**Grant No. 20 School Education – Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

Reduction of ₹117.51 lakh from the provision was the net result of (a) decrease of ₹119.87 lakh through re-appropriation, stated due to retirement of staff and non-filling up of vacant post (₹119.68 lakh under salaries) and reasons for the remaining amount (₹0.19 lakh under rents, rates and taxes for land and buildings), not stated, (b) further decrease of ₹6.17 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹6.00 lakh and ₹0.17 lakh under wages and rates and taxes for land and buildings respectively) and (c) increase of ₹8.53 lakh through re-appropriation, stated due to re-provision of fund from other head of account (₹4.54 lakh and ₹3.99 lakh under domestic travel expenses and office expenses respectively).

**(xvii) 2202 General Education**80 *General*

001 Direction and Administration

01 Direction

O. 984.60

S. 294.36

R. (-)109.58

1,169.38

1,169.38

...

Reduction of ₹109.58 lakh from the provision was the net result of (a) decrease of ₹114.80 lakh through re-appropriation, stated due to retirement of officers and staffs (₹113.82 lakh under salaries) and reasons for the remaining amount (₹0.87 lakh, ₹0.01 lakh and ₹0.10 lakh under wages, domestic travel expenses and advertising and publicity respectively), not stated, (b) further decrease of ₹11.01 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹1.51 lakh, ₹8.95 lakh, ₹0.24 lakh and ₹0.31 lakh under domestic travel expenses, office expenses, advertising and publicity and other revenue expenditure respectively) and (c) increase of ₹16.23 lakh through re-appropriation, stated due to re-provision of fund from other head of account (₹1.22 lakh and ₹15.01 lakh under medical treatment and minor civil and electrical works respectively).

**(xviii) 01 Elementary Education**

112 Pradhan Mantri Poshan Shakti Nirman (PM POSHAN)

05 SMS for Midday Meals under  
Government Elementary Education

O. 102.52

S. 1,379.98

R. (-)100.00

1,382.50

1,382.50

...

Reduction of ₹100.00 lakh from the provision by way of surrender, stated due to non-release of central share by the Government of India (₹100.00 lakh under grants-in-aid general).

**Grant No. 20 School Education – Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(xix)	<b>2202 General Education</b>			
	01 <i>Elementary Education</i>			
	001 Direction and Administration			
	03 SMS for PM SHRI			
	O.	91.15		
	S.	33.70		
	R.	(-)69.68	55.17	55.17 ...

Reasons for reduction of ₹69.68 lakh from the provision by way of surrender, not stated (₹69.68 lakh under grants-in-aid general).

(xx)	05 <i>Language Development</i>			
	102 Promotion of Modern Indian Languages and Literature			
	04 Mizoram Institute of Comprehensive Education			
	O.	499.33		
	R.	(-)69.33	430.00	430.01 (+)0.01

Reduction of ₹69.33 lakh from the provision was the net effect of (a) decrease of ₹65.02 lakh by way of surrender, stated due to retirement of staffs and non-filling up of post (₹65.02 lakh under salaries) and (b) further decrease of ₹4.31 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹0.01 lakh and ₹4.30 lakh under medical treatment and rent, rate and taxes respectively for land and buildings).

Reasons for excess of ₹0.01 lakh have not been intimated (July 2025).

Excess of ₹0.01 lakh and ₹0.01 lakh also occurred under this head of account during 2022-23 and 2023-24 respectively.

(xxi)	05 Mizo Language Development Board			
	O.	98.31		
	R.	(-)61.37	36.94	36.94 ...

Reasons for reduction of ₹61.37 lakh from the provision by way of surrender, not stated (₹9.00 lakh and ₹52.37 lakh under grants-in-aid general and grants-in-aid salaries respectively).

## Grant No. 20 School Education – Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(xxii)	<b>2202 General Education</b>			
	05 <i>Language Development</i>			
	102 Promotion of Modern Indian Languages and Literature			
	01 Promotion of Modern Indian Languages and Literature			
	O.	104.00		
	R.	(-)41.99	62.01	62.01
				...

Reduction of ₹41.99 lakh from the provision was the net effect of (a) decrease of ₹41.44 lakh by way of surrender, stated due to retirement of staffs and non-filling up of post (₹41.09 lakh under salaries) and reasons for the remaining amount (₹0.15 lakh and ₹0.20 lakh under office expenses and professional services respectively), not stated and (b) further decrease of ₹0.55 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹0.30 lakh and ₹0.25 lakh under domestic travel expenses and office expenses respectively), not stated.

(xxiii)	04 <i>Adult Education</i>			
	001 Direction and Administration			
	03 District Administration			
	O.	204.83		
	R.	(-)41.13	163.70	163.70
				...

Reduction of ₹41.13 lakh from the provision was the net effect of (a) decrease of ₹34.88 lakh by way of surrender, stated due to retirement of staffs and non-filling up of post (₹34.74 lakh under salaries) and reasons for the remaining amount (₹0.02 lakh and ₹0.12 lakh under domestic travel expenses and rents, rates and taxes for land and building respectively), not stated and (b) further decrease of ₹6.25 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹1.77 lakh, ₹2.98 lakh and ₹1.50 lakh under medical treatment, domestic travel expenses and office expenses respectively).

(xxiv)	80 <i>General</i>			
	004 Research			
	01 Statistical and Educational Survey			
	O.	54.33		
	R.	(-)19.98	34.35	34.36
				(+)0.01

**Grant No. 20 School Education – Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

Reduction of ₹19.98 lakh from the provision was the net effect of (a) decrease of ₹18.30 lakh by way of surrender, reasons not stated (₹18.09 lakh, ₹0.18 lakh and ₹0.03 lakh under salaries, printing and publication and other revenue expenditure respectively) and (b) further decrease of ₹1.68 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹0.30 lakh, ₹1.00 lakh and ₹0.38 lakh under medical treatment, domestic travel expenses and printing and publication respectively).

Reasons for excess of ₹0.01 lakh have not been intimated (July 2025).

**(xxv) 2202 General Education**

80 General

001 Direction and Administration

02 Physical Education

O. 160.03

R. (-)19.12

140.91

140.91

...

Reduction of ₹19.12 lakh from the provision was the net effect of (a) decrease of ₹11.45 lakh by way of surrender, reasons not stated (₹11.14 lakh, ₹0.02 lakh and ₹0.29 lakh under salaries, domestic travel expenses and materials and supplies respectively) and (b) further decrease of ₹7.67 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹0.60 lakh, ₹2.27 lakh and ₹4.80 lakh under medical treatment, domestic travel expenses and office expenses respectively).

**(xxvi) 04 Adult Education**

001 Direction and Administration

01 Direction

O. 124.99

R. (-)16.88

108.11

108.11

...

Reduction of ₹16.88 lakh from the provision was the net effect of (a) decrease of ₹19.20 lakh by way of surrender, reasons not stated (₹19.18 lakh and ₹0.02 lakh under salaries and printing and publication respectively) and (b) further decrease of ₹2.40 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹1.00 lakh and ₹1.40 lakh under domestic travel expenses and office expenses respectively) and (c) increase of ₹4.72 lakh through re-appropriation, stated due to re-provision of fund from other head of account (₹4.72 lakh under medical treatment).

**Grant No. 20 School Education – Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(xxvii)	<b>2202 General Education</b>			
	02 Secondary Education			
	113 Samagra Shiksha			
	02 SMS for Teacher Education under Samagra			
	O.	597.50		
	S.	372.84		
	R.	(-16.53	953.81	953.72
				(-0.09

Reduction of ₹16.53 lakh from the provision by way of surrender, stated due to demise of employees (₹16.53 lakh under grants-in-aid salaries).

Saving of ₹0.09 lakh intimated due to superannuation pension of employees.

Saving of ₹127.54 lakh and ₹22.81 lakh also occurred under this head of account during 2022-23 and 2023-24 respectively.

(xxviii)	<b>Central Assistance (CA)</b>			
	04 Adult Education			
	200 Other Adult Education Programmes			
	03 Establishment of State Resources/CSS			
	S.	43.04		
	R.	(-14.12	28.92	28.92
				...

Reasons for reduction of ₹14.12 lakh from the provision by way of surrender, not stated (₹14.12 lakh under other revenue expenditure).

(xxix)	02 Secondary Education			
	004 Research and Training			
	01 State Council of Educational Research and Training (SCERT)			
	O.	600.60		
	R.	(-11.36	589.24	588.39
				(-0.85

Reduction of ₹11.36 lakh from the provision was the net effect of (a) decrease of ₹11.14 lakh by way of surrender, stated due to superannuation pension of employees (₹1.00 lakh under salaries) and regularisation of provisional employees (₹10.14 lakh under wages), (b) further decrease of ₹3.13 lakh through re-appropriation, reasons not stated (₹0.01 lakh, ₹0.62 lakh, ₹2.00 lakh and ₹0.50 lakh under medical treatment, domestic travel expenses advertising and publicity and professional services respectively) and (c) increase of ₹2.91 lakh through re-appropriation, reasons not stated (₹0.42 lakh, ₹1.49 lakh and ₹1.00 lakh under domestic travel expenses, printing and publication and other revenue expenditure respectively).

**Grant No. 20 School Education – Concl.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
---------------	------	-------------	--------------------	--------------------------

(₹ in lakh)

Saving of ₹0.85 lakh intimated due to superannuation pension of employees.

Saving of ₹12.99 lakh and ₹0.09 lakh also occurred under this head of account during 2022-23 and 2023-24 respectively.

(xxx)	<b>2202 General Education</b>				
	02 Secondary Education				
	110 Assistance Non-Government Secondary Schools				
	03 Vocationalisation of Secondary Education				
	O.	64.50			
	R.	(-11.50)	53.00	53.00	...

Reduction of ₹11.50 lakh from the provision was the net effect of (a) decrease of ₹11.33 lakh by way of surrender, stated due to superannuation pension of employees (₹11.13 lakh under salaries) and (b) further decrease of ₹0.17 lakh through re-appropriation, reasons not stated (₹0.17 lakh under medical treatment).

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**Information on unspent amount lying in the DDOs Bank Account as on 31 March 2025 was not received from the Government of Mizoram.**

**Grant No. 21 Higher and Technical Education  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
<b>(₹ in thousand)</b>				
<b>21.1</b>	<b>Revenue:</b>			
	<b>Major Heads:</b>			
<b>2202</b>	<b>General Education</b>			
<b>2203</b>	<b>Technical Education</b>			
	Original	3,56,43,90		
	Supplementary	16,34,09	3,72,77,99	2,62,84,17
				(-)1,09,93,82
	Amount surrendered during the year (31 March 2025)			1,09,93,20
<b>21.2</b>	<b>Capital:</b>			
	<b>Major Head:</b>			
<b>4202</b>	<b>Capital Outlay on Education, Sports, Art and Culture</b>			
	Original	2,00,00		
	Supplementary	...	2,00,00	...
				(-)2,00,00
	Amount surrendered during the year (31 March 2025)			2,00,00

**Notes and Comments:**

**21.1 Revenue:**

**21.1.1** Against the available saving of ₹10,993.82 lakh, ₹10,993.20 lakh only was surrendered during the year.

**21.1.2** In view of saving of ₹10,993.82 lakh, supplementary provision of ₹1,634.09 lakh obtained during the year proved unnecessary as the actual expenditure of ₹26,284.17 lakh did not come to the original budget of ₹35,643.90 lakh.

**21.1.3** Saving of ₹6,308.03 lakh and ₹7,292.98 lakh (18.95 per cent and 22.74 per cent of the total budget provision) also occurred under this grant during 2022-23 and 2022-24 respectively.

**Grant No. 21 Higher and Technical Education - Contd.**

21.1.4 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(i)	<b>Central Assistance (CA)</b>			
	<b>2202 General Education</b>			
	03 University and Higher Education			
	103 Government Colleges and Institutes			
	05 Rashtriya Utcharat Shiksha Abhiyan (RUSA)/CSS			
	O.	5,546.00		
	R.	(-),4,379.83	1,166.17	1,166.17 ...

Reduction of ₹4,379.83 lakh from the provision by way of surrender, stated due to non-receipt of fund from the Government of India (₹4,064.83 lakh and ₹315.00 lakh under grants-in-aid salaries and grants-in-aid general respectively).

(ii)	<b>Central Assistance (CA)</b>			
	107 Scholarships			
	06 Post-Matric Scholarship for ST Students/CSS			
	O.	5,600.50		
	R.	(-),3,200.50	2,400.00	2,400.00 ...

Reduction of ₹3,200.50 lakh from the provision by way of surrender, stated due to non-sanction of fourth and final instalment by the Government of India (₹3,200.50 lakh under scholarship).

(iii)	103 Government Colleges and Institutes			
	01 Government College			
	O.	17,369.25		
	S.	784.32		
	R.	(-),1,607.44	16,546.13	16,545.77 (-)0.36

Reduction of ₹1,607.44 lakh from the provision was the net effect of (a) decrease of ₹1,608.71 lakh by way of surrender, stated due to retirement of professors and non-teaching staff (₹1,603.34 lakh under salaries), strict observance of economy in expenditure (₹1.87 lakh, ₹1.21 lakh, ₹0.20 lakh and ₹1.72 lakh under medical treatment, office expenses, advertising and publicity and other revenue expenditure respectively), less tour of officers and staff (₹0.37 lakh under domestic travel expenses) and (b) increase of ₹1.27 lakh through re-appropriation, stated due to re-provision of fund from other head of account (₹1.27 lakh under wages).

Reasons for saving of ₹0.36 lakh have not been intimated (July 2025).

**Grant No. 21 Higher and Technical Education - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

Saving of ₹3.70 lakh and ₹59.90 lakh also occurred under this head of account during 2022-23 and 2023-24 respectively.

(iv)	<b>Central Assistance (CA)</b>			
	<b>2202 General Education</b>			
	03 University and Higher Education			
	107 Scholarships			
	07 Pre-Matric Scholarship to ST Students/CSS			
	O.	520.30		
	R.	(-)520.30	...	...

Withdrawal of the entire provision of ₹520.30 lakh way of surrender, stated due to non-receipt of sanction during the financial year 2024-25 from the Government of India (₹520.30 lakh under scholarship).

(v)	05 SMS of Post Matric Scholarship			
	O.	622.28		
	R.	(-)303.10	319.18	319.18 ...

Reduction of ₹303.10 lakh from the provision by way of surrender, stated due to non-sanction of fourth and final installment by the Government of India (₹303.10 lakh under scholarship).

(vi)	<b>Central Assistance (CA)</b>			
	<b>2203 Technical Education</b>			
	105 Polytechnics			
	04 Mizoram Polytechnic, Kolasib/CSS			
	O.	301.00		
	R.	(-)301.00	...	...

Withdrawal of the entire provision of ₹301.00 lakh way of surrender, stated due to non-release of fund by the Government of India (₹40.00 lakh, ₹10.00 lakh, ₹240.00 lakh and ₹11.00 lakh under material and supplies, minor civil and electrical works, repair and maintenance and other revenue expenditure respectively).

**Grant No. 21 Higher and Technical Education - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(vii)	<b>Central Assistance (CA)</b>			
	<b>2203 Technical Education</b>			
	105 Polytechnics			
	05 Mizoram Polytechnic, Champhai/CSS			
	O.	300.00		
	R.	(-)300.00	...	...

Withdrawal of the entire provision of ₹300.00 lakh way of surrender, stated due to non-release of fund by the Government of India (₹40.00 lakh, ₹10.00 lakh, ₹240.00 lakh and ₹10.00 lakh under material and supplies, minor civil and electrical works, repair and maintenance and other revenue expenditure respectively).

(viii)	001 Direction and Administration			
	01 Direction			
	O.	531.89		
	S.	1.96		
	R.	(-)165.69	368.16	368.15 (-)0.01

Reduction of ₹165.69 lakh from the provision by way of surrender, stated due to minute augmentation in the budget provision of fund (₹74.91 lakh under salaries), strict observance of economy in expenditure (₹0.22 lakh, ₹0.04 lakh, ₹0.01 lakh and ₹2.50 lakh under wages, medical treatment, domestic travel expenses and minor civil and electrical works respectively), decrease of unexpected apprentice in various institution (₹63.38 lakh under scholarships) and late submission of Pro-Rata payment by RIPSAT, Agartala (₹24.63 lakh under other revenue expenditure).

Reasons for saving of ₹0.01 lakh have not been intimated (July 2025).

Saving of ₹0.01 lakh also occurred under this head of account during 2022-23.

(ix)	<b>2202 General Education</b>			
	03 University and Higher Education			
	103 Government Colleges and Institutes			
	03 Government Zirtiri Resident Science College			
	O.	1,686.31		
	S.	0.55		
	R.	(-)56.41	1,630.45	1,630.32 (-)0.13

Reduction of ₹56.41 lakh from the provision by way of surrender, stated due to reduce in provision of fund in the budget by the Finance Department, Government of Mizoram (₹56.39 lakh under salaries) and strict observance of economy in expenditure (₹0.02 lakh under wages).

**Grant No. 21 Higher and Technical Education - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

Reasons for saving of ₹0.13 lakh have not been intimated (July 2025).

Saving of ₹0.15 lakh also occurred under this head of account during 2023-24.

(x)	<b>2203 Technical Education</b>				
	105 Polytechnics				
	01 Mizoram Polytechnic, Lunglei				
	O.	712.61			
	R.	(-)46.55	666.06	666.05	(-)0.01

Reduction of ₹46.55 lakh from the provision by way of surrender, stated due to minute augmentation in the budget provision of fund (₹45.95 lakh under salaries) and strict observance of economy in expenditure (₹0.58 lakh and ₹0.02 lakh under wages and domestic travel expenses respectively).

Reasons for saving of ₹0.01 lakh have not been intimated (July 2025).

Saving of ₹1.51 lakh also occurred under this head of account during 2023-24.

(xi)	<b>2202 General Education</b>				
	03 <i>University and Higher Education</i>				
	001 Direction and Administration				
	01 Direction				
	O.	472.22			
	S.	14.10			
	R.	(-)31.96	454.36	454.35	(-)0.01

Reduction of ₹31.96 lakh from the provisional was the net effect of (a) decrease of ₹26.63 lakh by way of surrender, stated due to non-filling up of vacant post (₹21.68 lakh under salaries), strict observance of economy in expenditure (₹0.23 lakh, ₹0.02 lakh ₹1.84 lakh and ₹0.79 lakh under wages, medical treatment, advertising and publicity and repair and maintenance respectively) and reasons for the remaining amount (₹0.41 lakh and ₹1.66 lakh under office expenses and other revenue expenditure respectively), not stated, (b) further decrease of ₹24.19 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹5.33 lakh and ₹18.86 lakh under office expenses and other revenue expenditure respectively) and (c) increase of ₹18.86 lakh through re-appropriation, stated due to re-provision of fund from other head of account (₹18.86 lakh under domestic travel expenses).

Reasons for saving of ₹0.01 lakh have not been intimated (July 2025).

Saving of ₹5.48 lakh also occurred under this head of account during 2023-24.

**Grant No. 21 Higher and Technical Education - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(xii)	<b>2202 General Education</b>			
	03 University and Higher Education			
	107 Scholarships			
	01 Mizoram Scholarship			
	O.	376.22		
	S.	143.99		
	R.	(-)28.64	491.57	491.55
				(-)0.02

Reduction of ₹28.64 lakh from the provisional by way of surrender, stated due to superannuation of one Group B staff (₹1.68 lakh under salaries), regularisation of one provisional employee (₹0.67 lakh under wages), available budget provision than the required expenses (₹0.24 lakh and ₹22.96 lakh under rents, rates and taxes for land and building and other revenue expenditure respectively), non-requirement of works to be undertaken (₹3.00 lakh under minor civil and electrical works) and insufficient fund than requirement (₹0.09 lakh under scholarships).

Reasons for saving of ₹0.02 lakh have not been intimated (July 2025).

Saving of ₹0.05 lakh also occurred under this head of account during 2023-24.

(xiii)	07 SMS for Pre-Matric Scholarship to ST Students			
	O.	57.81		
	R.	(-)23.71	34.10	34.10
				...

Reduction of ₹23.71 lakh from the provision by of way of surrender, stated due to non-receipt of sanction during the financial year 2024-25 from the Government of India (₹23.71 lakh under scholarship).

(xiv)	<b>2203 Technical Education</b>			
	105 Polytechnics			
	02 Women Polytechnic, Aizawl			
	O.	843.39		
	R.	(-)15.07	828.32	828.26
				(-)0.06

Reduction of ₹15.07 lakh from the provisional by way of surrender, stated due to retirement of Principal and Head Assistant (₹15.02 lakh under salaries) and strict observance of economy in expenditure (₹0.02 lakh and ₹0.03 lakh under medical treatment and domestic travel expenses respectively).

Reasons for saving of ₹0.06 lakh have not been intimated (July 2025).

**Grant No. 21 Higher and Technical Education - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

Saving of ₹0.01 lakh also occurred under this head of account during 2022-23.

(xv)	<b>2202 General Education</b>			
	03 <i>University and Higher Education</i>			
	104 Assistance to Non-Government Colleges and Institutes			
	01 Assistance to Deficit, Private & Other Colleges			
	O.	39.47		
	R.	(-)12.47	27.00	27.01
				(+)0.01

Reduction of ₹12.47 lakh from the provisional by way of surrender, stated due to non-existence of institution to incurred fund from this head of account (₹4.00 lakh under grants-in-aid general) and retirement of one assistant professor (₹8.47 lakh under grants-in-aid salaries).

Reasons for excess of ₹0.01 lakh have not been intimated (July 2025).

**21.2 Capital:**

**21.2.1** Available saving of ₹200.00 lakh was surrendered during the year.

**21.2.2** Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(i)	<b>Central Assistance (CA)</b>			
	<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
	02 <i>Technical Education</i>			
	104 Polytechnics			
	05 Setting up of Polytechnic, Saiha/CSS			
	O.	100.00		
	R.	(-)100.00	...	...

Withdrawal of the entire provision of ₹100.00 lakh way of surrender, stated due to non-release of fund by the Government of India (₹100.00 lakh, under building and structure).

**Grant No. 21 Higher and Technical Education - Concl'd.**

<b>Serial Number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
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(₹ in lakh)

(ii)	<b>Central Assistance (CA)</b>			
	<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
	02 <i>Technical Education</i>			
	104 Polytechnics			
	06 Setting up of Polytechnic, Serchhip/CSS			
	O.	100.00		
	R.	(-)100.00	...	...

Withdrawal of the entire provision of ₹100.00 lakh way of surrender, stated due to non-release of fund by the Government of India (₹100.00 lakh under building and structure).

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**Information on unspent amount lying in the DDOs Bank Account as on 31 March 2025 was not received from the Government of Mizoram.**

**Grant No. 22 Sports and Youth Services  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
<b>(₹ in thousand)</b>				
<b>22.1</b>	<b>Revenue:</b>			
	<b>Major Head:</b>			
<b>2204</b>	<b>Sports and Youth Services</b>			
	Original	25,71,20		
	Supplementary	5,73,35	31,44,55	29,33,63
				(-)2,10,92
	Amount surrendered during the year (31 March 2025)			2,09,80
<b>22.2</b>	<b>Capital:</b>			
	<b>Major Head:</b>			
<b>4202</b>	<b>Capital Outlay on Education, Sports, Art and Culture</b>			
	Original	...		
	Supplementary	13,62,00	13,62,00	13,62,00
				...
	Amount surrendered during the year (31 March 2025)			...

**Notes and Comments:**

**22.1 Revenue:**

**22.1.1** Against the available saving of ₹210.92 lakh, ₹209.80 lakh only was surrendered during the year.

**22.1.2** In view of saving of ₹210.92 lakh, supplementary provision of ₹573,35 lakh obtained during the year proved excessive.

**22.1.3** Saving of ₹253.58 lakh (8.54 *per cent* of the total budget provision) also occurred under this grant during 2023-24.

**Grant No. 22 Sports and Youth Services - Concl'd.**

22.1.4 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(i) **2204 Sports and Youth Services**

104 Sport and Games  
11 Sports Council

O.	1,299.41			
R.	(-)151.85	1,147.56	1,147.56	...

Reduction of ₹151.85 lakh from the provision by way of surrender stated due to delay in regularisation of provisional employees and non-recruitment of new staff (₹151.85 lakh under grants-in-aid salaries).

(ii) **001 Direction and Administration**

01 Direction

O.	6,77.80			
S.	11.20			
R.	(-)63.20	6,25.80	6,25.79	(-)0.01

Reduction of ₹63.20 lakh from the provision was the net effect of (a) decrease of ₹48.59 lakh by way of surrender, stated due to transfer of several staff (₹37.91 lakh under salaries) and specific reasons for the remaining amount (₹9.80 lakh and ₹0.88 lakh under wages and rents, rates and taxes for land and building respectively), not stated, (b) further decrease of ₹30.82 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹12.02 lakh, ₹3.52 lakh, ₹1.08 lakh and ₹14.20 lakh under salaries, domestic travel expenses, repair and maintenance and other revenue expenditure respectively) and (c) increase of ₹16.21 lakh through re-appropriation, stated due to re-provision of fund from other head of account (₹1.08 lakh and ₹15.13 lakh under medical treatment and minor civil and electrical works respectively).

Reasons for saving of ₹0.01 lakh have not been intimated (July 2025).

Saving of ₹1.13 lakh and ₹0.58 lakh also occurred under this head of account during 2022-23 and 2023-24 respectively.

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**Information on unspent amount lying in the DDOs Bank Account as on 31 March 2025 was not received from the Government of Mizoram.**

**Grant No. 23 Art and Culture  
(All Voted)**

	<b>Total grant</b>		<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
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(₹ in thousand)

**23.1 Revenue:****Major Head:****2205 Art and Culture**

Original	14,59,20			
Supplementary	89,57	15,48,77	11,61,37	(-)3,87,40
Amount surrendered during the year (31 March 2025)				3,58,58

**Notes and Comments:****23.1 Revenue:**

**23.1.1** Against the available saving of ₹387.40 lakh, ₹358.58 lakh only was surrendered during the year.

**23.1.2** In view of saving of ₹387.40 lakh, supplementary provision of ₹89.57 lakh obtained during the year proved unnecessary as the actual expenditure of ₹1,161.37 lakh did not come to the original budget provision of ₹1,459.20 lakh.

**23.1.3** Saving of ₹109.13 lakh and ₹165.79 lakh (7.75 per cent and 11.76 per cent of the total budget provision) also occurred under this grant during 2022-23 and 2023-24 respectively.

**23.1.4** Saving occurred mainly under:

<b>Serial Number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
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(₹ in lakh)

(i)	<b>2205 Art and Culture</b>			
	001 Direction and Administration			
	01 Direction			
	O.	470.09		
	S.	46.36		
	R.	(-)81.87	434.58	434.57
				(-)0.01

**Grant No. 23 Art and Culture - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

Reduction of ₹81.87 lakh from the provision was the net result of (a) decrease of ₹71.17 lakh by way of surrender (₹62.30 lakh, ₹5.82 lakh, ₹0.13 lakh, ₹0.88 lakh, ₹0.01 lakh, ₹0.09 lakh, ₹0.05 lakh and ₹1.89 lakh under salaries, wages, medical treatment, domestic travel expenses, office expenses, advertising and publicity, professional services and grants-in-aid general respectively) and (b) further decrease of ₹10.70 lakh through re-appropriation (₹10.70 lakh under salaries). Reasons for both decreases, not stated.

Reasons for saving ₹0.01 lakh have not been intimated (July 2025).

(ii)	<b>2205 Art and Culture</b>				
	102 Promotion of Arts and Culture				
	03 Tribal Research Institute				
	O.	132.75			
	R.	(-)64.05	68.70	68.72	(+)0.02

Reduction of ₹64.05 lakh from the provision by way of surrender, not stated (₹63.78 lakh, ₹0.05 lakh, ₹0.02 lakh, ₹0.10 lakh and ₹0.10 lakh under salaries, medical treatment, domestic travel expenses, advertising and publicity and professional services respectively).

Reasons for excess ₹0.02 lakh have not been intimated (July 2025).

(iii)	101 Fine Arts Education				
	01 Institute of Music and Fine Arts				
	O.	131.07			
	S.	25.00			
	R.	(-)56.42	99.65	99.64	(-)0.01

Reasons for reduction of ₹56.42 lakh from the provision by way of surrender, not stated (₹54.90 lakh, ₹1.30 lakh, ₹0.07 lakh and ₹0.15 lakh under salaries, wages, medical treatment and domestic travel expenses respectively).

Reasons for saving of ₹0.01 lakh have not been intimated (July 2025).

Saving of ₹0.01 lakh also occurred under this head of account during 2023-24.

(iv)	105 Public Libraries				
	02 District Library				
	O.	156.95			
	R.	(-)47.53	109.42	109.41	(-)0.01

**Grant No. 23 Art and Culture - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

Reasons for reduction of ₹47.53 lakh from the provision by way of surrender, not stated (₹47.22 lakh, ₹0.30 lakh and ₹0.01 lakh under salaries, domestic travel expenses and office expenses respectively).

Reasons for saving of ₹0.01 lakh have not been intimated (July 2025).

Saving of ₹2.18 lakh also occurred under this head of account during 2022-23.

**(v) 2205 Art and Culture**

104 Archives  
01 Archives

O.	129.25			
R.	(-)41.36	87.89	86.01	(-)1.88

Reasons for reduction of ₹41.36 lakh from the provision by way of surrender, not stated (₹38.84 lakh, ₹2.20 lakh, ₹0.25 lakh and ₹0.07 lakh under salaries, wages, medical treatment and domestic travel expenses respectively).

Reasons for saving of ₹1.88 lakh have not been intimated (July 2025).

Saving of ₹0.15 lakh and ₹0.01 lakh also occurred under this head of account during 2022-23 and 2023-24 respectively.

**(vi) 001 Direction and Administration  
04 District Administration**

O.	29.87			
R.	(-)0.16	29.71	2.09	(-)27.62

Reasons for reduction of ₹0.16 lakh from the provision by way of surrender, not stated (₹0.15 lakh and ₹0.01 lakh under medical treatment and domestic travel expenses respectively).

Reasons for saving of ₹27.62 lakh have not been intimated (July 2025).

Saving of ₹0.01 lakh and ₹0.01 lakh also occurred under this head of account during 2022-23 and 2023-24 respectively.

**(vii) 107 Museums  
01 Museum, Arts and Gallery**

O.	113.16			
R.	(-)23.53	89.63	89.91	(+ )0.28

**Grant No. 23 Art and Culture - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

Reasons for reduction of ₹23.53 lakh from the provision by way of surrender, not stated (₹23.05 lakh, ₹0.13 lakh, ₹0.05 lakh and ₹0.30 lakh under salaries, medical treatment, domestic travel expenses and minor civil and electrical works respectively).

Reasons for excess of ₹0.28 lakh have not been intimated (July 2025).

(viii)	<b>2205 Art and Culture</b>				
	102 Promotion of Arts and Culture				
	02 Improvement of Vanapa Hall				
	O.	41.01			
	R.	(-)14.52	26.49	26.50	(+ )0.01

Reasons for reduction of ₹14.52 lakh from the provision by way of surrender, not stated (₹14.36 lakh, ₹0.04 lakh, ₹0.10 lakh, ₹0.01 lakh and ₹0.01 lakh under salaries, medical treatment, domestic travel expenses, office expenses and other revenue expenditure respectively).

Reasons for excess of ₹0.01 lakh have not been intimated (July 2025).

(ix)	105 Public Libraries				
	01 State Library				
	O.	62.10			
	R.	(-)14.25	47.85	47.84	(-)0.01

Reasons for reduction of ₹14.25 lakh from the provision by way of surrender, not stated (₹8.88 lakh, ₹5.00 lakh, ₹0.36 lakh and ₹0.01 lakh under salaries, wages, medical treatment and minor civil and electrical works respectively).

Reasons for saving of ₹0.01 lakh have not been intimated (July 2025).

Saving of ₹0.02 lakh also occurred under this head of account during 2023-24.

(x)	001 Direction and Administration				
	05 District Gazetteer				
	O.	36.14			
	R.	(-)11.04	25.10	25.09	(-)0.01

Reasons for reduction of ₹11.04 lakh from the provision by way of surrender, not stated (₹10.99 lakh and ₹0.05 lakh under salaries and wages respectively).

**Grant No. 23 Art and Culture - Concl'd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

Reasons for saving of ₹0.01 lakh have not been intimated (July 2025).

Saving of ₹0.02 lakh also occurred under this head of account during 2022-23.

(xi)	<b>2205 Art and Culture</b>				
	103 Archaeology				
	01 Archaeology				
	O.	30.93			
	R.	(-)10.47	20.46	20.45	(-)0.01

Reasons for reduction of ₹10.47 lakh from the provision by way of surrender, not stated (₹10.31 lakh, ₹0.03 lakh, ₹0.03 lakh and ₹0.10 lakh under salaries, medical treatment, domestic travel expenses and other revenue expenditure respectively).

Reasons for saving of ₹0.01 lakh have not been intimated (July 2025).

**23.1.5** Saving mentioned at note 23.1.4 above was partly offset by excess under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(i)	<b>2205 Art and Culture</b>				
	102 Promotion of Arts and Culture				
	05 Organizing of Chapchar Kut Festival				
	O.	100.00			
	R.	10.70	1,10.70	1,10.70	...

Augmentation of ₹10.70 lakh in the provision through re-appropriation, not stated (₹10.70 under other revenue expenditure).

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**Information on unspent amount lying in the DDOs Bank Account as on 31 March 2025 was not received from the Government of Mizoram.**

**Grant No. 24 Health and Family Welfare  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
<b>(₹ in thousand)</b>				
<b>24.1</b>	<b>Revenue:</b>			
	<b>Major Heads:</b>			
<b>2210</b>	<b>Medical and Public Health</b>			
<b>2211</b>	<b>Family Welfare</b>			
	Original	6,95,13,08		
	Supplementary	2,39,48,50	9,34,61,58	6,07,33,12
				(-)3,27,28,46
	Amount surrendered during the year (31 March 2025)			3,27,28,42
<b>24.2</b>	<b>Capital:</b>			
	<b>Major Head:</b>			
<b>4210</b>	<b>Capital Outlay on Medical and Public Health</b>			
	Original	1,44,40,52		
	Supplementary	22,27,91	1,66,68,43	1,48,16,87
				(-)18,51,56
	Amount surrendered during the year (31 March 2025)			18,51,56

**Notes and Comments:**

**24.1 Revenue:**

**24.1.1** Against the available saving of ₹32,728.46 lakh, ₹32,728.42 lakh only was surrendered during the year.

**24.1.2** In view of saving of ₹32,728.46 lakh, supplementary provision of ₹23,948.50 lakh obtained during the year proved unnecessary as the actual expenditure of ₹60,733.12 lakh did not come to the original budget provision of ₹69,513.08 lakh.

**24.1.3** Saving of ₹12,753.91 lakh and ₹24,088.34 lakh (17.52 per cent and 30.08 per cent of the total budget provision) also occurred under this grant during 2022-23 and 2023-24 respectively.

**Grant No. 24 Health and Family Welfare - Contd.**

24.1.4 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(i)	<b>Central Assistance (CA)</b>			
	<b>2210 Medical and Public Health</b>			
	06 Public Health			
	101 Prevention and Control of Diseases			
	18 National Health Mission/CSS			
	O.	19,900.00		
	S.	13,210.00		
	R.	(-)21,457.61	11,652.39	11,652.39 ...

Reduction of ₹21,457.61 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹17,174.33 lakh and ₹4,283.28 lakh under grants-in-aid general and grants-in-aid salaries respectively).

(ii)	<b>Central Assistance (CA)</b>			
	<b>2211 Family Welfare</b>			
	101 Rural Family Welfare Services			
	01 Maintenance of Sub Centre/CSS			
	O.	2,356.90		
	S.	3,055.80		
	R.	(-)5,412.70	...	...

Withdrawal of the entire provision of ₹5,412.70 lakh by way of surrender, stated due to non-release of fund by the Government of India (₹4,766.70 lakh, ₹46.00 lakh, ₹100.00 lakh, ₹100.00 lakh, ₹200.00 lakh and ₹200.00 lakh under salaries, wages, medical treatment, domestic travel expenses, office expenses and other revenue expenditure respectively).

Withdrawal of the entire provision of ₹3,055.80 lakh by way of surrender also occurred under this head of account during 2023-24.

(iii)	<b>Central Assistance (CA)</b>			
	<b>2210 Medical and Public Health</b>			
	06 Public Health			
	112 Public Health Education			
	03 Mizoram State Health Care Society/CSS			
	O.	943.14		
	S.	943.14		
	R.	(-)1,886.28	...	...

**Grant No. 24 Health and Family Welfare - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

Withdrawal of the entire provision of ₹1,886.28 lakh by way of surrender, stated due to non-release of fund by the Government of India (₹1,886.28 lakh under grants-in-aid general).

Withdrawal of the entire provision of ₹943.14 lakh and ₹943.14 lakh by way of surrender also occurred under this head of account during 2022-23 and 2023-24 respectively.

(iv)	<b>2210 Medical and Public Health</b>				
	01 Urban Health Services-Allopathy				
	110 Hospital and Dispensaries				
	01 Hospital & Dispensary				
	O.	15,544.49			
	S.	1,329.67			
	R.	(-1,370.52	15,503.64	15,503.65	(+)0.01

Reduction of ₹1,370.52 lakh from the provision was the net effect of (a) decrease of ₹1,075.15 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹980.41 lakh, ₹30.08 lakh, ₹3.00 lakh and ₹61.66 lakh under salaries, wages, printing and publication and other revenue expenditure respectively), (b) further decrease of ₹364.24 lakh by way of surrender, stated due to non-filling up of vacant post (₹201.94 lakh under salaries), rejection of bill by Treasury and non-availability of appropriate bills (₹5.47 lakh and ₹18.21 lakh under advertising and publicity and minor civil and electrical works respectively) and reasons for the remaining amount (₹127.94 lakh, ₹5.75 lakh and ₹4.93 lakh under wages, printing and publication and grants-in-aid general respectively), not stated, and (c) increase of ₹68.87 lakh through re-appropriation, stated due to re-provision of fund from other head of account (₹9.10 lakh, ₹2.08 lakh, ₹3.68 lakh, ₹48.69 lakh and ₹5.32 lakh under domestic travel expenses, office expenses, materials and supplies, repair and maintenance and other revenue expenditure respectively).

Reasons for excess of ₹0.01 lakh have not been intimated (July 2025).

(v)	<b>Central Assistance (CA)</b>				
	<b>2211 Family Welfare</b>				
	001 Direction and Administration				
	02 Administration/CSS				
	O.	388.74			
	S.	288.70			
	R.	(-)677.44	...	...	...

Withdrawal of the entire provision of ₹677.44 lakh by way of surrender, stated due to non-release of fund by the Government of India (₹491.44 lakh, ₹46.00 lakh, ₹100.00 lakh and ₹40.00 lakh under salaries, wages, medical treatment and office expenses respectively).

**Grant No. 24 Health and Family Welfare - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

Withdrawal of entire provision of ₹288.70 lakh also occurred under this head of account during 2023-24.

(vi)	<b>2210 Medical and Public Health</b>			
	06 <i>Public Health</i>			
	101 Prevention and Control of Diseases			
	08 National Malaria Eradication Programme			
	O.	1,685.98		
	R.	(-626.40	1,059.58	1,059.58
				...

Reduction of ₹626.40 lakh from the provision by way of surrender, stated due to non-filling up of vacant of post and repeated head of account (₹626.09 lakh and ₹0.31 lakh under salaries and medical treatment respectively).

(vii)	<b>Central Assistance (CA)</b>			
	<b>2211 Family Welfare</b>			
	001 Direction and Administration			
	01 Direction/CSS			
	O.	183.28		
	S.	190.18		
	R.	(-373.46	...	...
				...

Withdrawal of the entire provision of ₹373.46 lakh by way of surrender, stated due to non-release of fund by the Government of India (₹213.46 lakh, ₹80.00 lakh and ₹80.00 lakh under salaries, medical treatment and office expenses respectively).

Withdrawal of the entire provision of ₹190.18 lakh also occurred under this head of account during 2023-24.

(viii)	<b>Central Assistance (CA)</b>			
	<b>2210 Medical and Public Health</b>			
	02 <i>Urban Health Services - Other Systems of Medicine</i>			
	101 Ayurveda			
	01 AYUSH/CSS			
	S.	990.34		
	R.	(-235.14	755.20	755.20
				...

**Grant No. 24 Health and Family Welfare - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

Reduction of ₹235.14 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹133.30 lakh and ₹101.84 lakh under grants-in-aid general and grants-in-aid salaries respectively).

(ix)	<b>2210 Medical and Public Health</b>				
	01 Urban Health Services - Allopathy				
	110 Hospital and Dispensaries				
	04 Referral Hospital				
	O.	1,032.65			
	S.	21.39			
	R.	(-)215.87	838.17	838.17	...

Reduction of ₹215.87 lakh from the provision was the net effect of (a) decrease of ₹214.84 lakh by way of surrender, stated due to non-filling up of vacant post (₹204.89 lakh under salaries) and rejection of bill by Treasury and non-availability of appropriate bills (₹4.79 lakh, ₹2.19 lakh, ₹2.02 lakh and ₹0.95 lakh under medical treatment, domestic travel expenses, minor civil and electrical works and other revenue expenditure respectively) and (b) further decrease of ₹1.03 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹1.03 lakh under repair and maintenance).

(x)	<b>Central Assistance (CA)</b>				
	<b>2211 Family Welfare</b>				
	003 Training				
	02 Training of MPW (M)/CSS				
	O.	102.36			
	S.	76.00			
	R.	(-)178.36	...	...	...

Withdrawal of the entire provision of ₹178.36 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹178.36 lakh under salaries).

Withdrawal of the entire provision of ₹76.00 lakh also occurred under this head of account during 2023-24.

**Grant No. 24 Health and Family Welfare - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(xi) **2210 Medical and Public Health**06 *Public Health*

101 Prevention and Control of Diseases

03 National Tuberculosis Control Programme

O. 641.80

R. (-)156.71 485.09 485.09 ...

Reduction of ₹156.71 lakh from the provision by way of surrender, stated due to non-filling up of vacant post (₹156.49 lakh under salaries) and rejection of bill by Treasury and non-availability of appropriate bills (₹0.02 lakh and ₹0.20 lakh under medical treatment and domestic travel expenses respectively).

## (xii) 01 National Leprosy Control Programme

O. 439.69

R. (-)156.33 283.36 283.36 ...

Reduction of ₹156.33 lakh from the provision by way of surrender, stated due to non-filling up of vacant post (₹151.83 lakh under salaries) and rejection of bill by Treasury and non-availability of appropriate bills (₹3.50 lakh and ₹1.00 lakh under medical treatment and domestic travel expenses respectively).

(xiii) **Central Assistance (CA)****2211 Family Welfare**

003 Training

01 Training of ANM/CSS

O. 54.05

S. 79.38

R. (-)133.43 ... ...

Withdrawal of the entire provision of ₹133.43 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹133.43 lakh under salaries).

Withdrawal of the entire provision of ₹79.38 lakh also occurred under this head during 2023-24.

**Grant No. 24 Health and Family Welfare - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(xiv)	<b>2210 Medical and Public Health</b>			
	03 <i>Rural Health Services-Allopathy</i>			
	102 Subsidiary Health Centres			
	01 Subsidiary Health Centres			
	O.	5,551.30		
	R.	(-)120.39	5,430.91	5,430.91 ...

Reduction of ₹120.39 lakh from the provision was the net effect of (a) decrease of ₹120.29 lakh by way of surrender, stated due to non-filling up of vacant post (₹120.00 lakh under salaries), rejection of bill by Treasury and non-availability of appropriate bills (₹0.23 lakh under domestic travel expenses) and reasons for the remaining amount (₹0.06 lakh under medical treatment), not stated and (b) further decrease of ₹0.10 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹0.10 lakh under medical treatment).

(xv)	01 <i>Urban Health Services-Allopathy</i>			
	001 Direction and Administration			
	01 Direction			
	O.	985.28		
	S.	26.74		
	R.	(-)117.23	894.79	894.79 ...

Reduction of ₹117.23 lakh from the provision was the net effect of (a) decrease of ₹119.75 lakh by way of surrender, stated due to non-filling up of vacant post (₹109.11 lakh under salaries) and rejection of bill by Treasury and non-availability of appropriate bills (₹1.97 lakh, ₹2.34 lakh, ₹0.02 lakh, ₹2.30 lakh, ₹1.91 lakh, ₹0.10 lakh and ₹2.00 lakh under medical treatment, domestic travel expenses, office expenses, fuels and lubricants, advertising and publicity, professional services and repair and maintenance respectively) and (b) increase of ₹2.52 lakh through re-appropriation, stated due to re-provision of fund from other head of account (₹2.52 lakh under minor civil and electrical works).

(xvi)	03 <i>Rural Health Services-Allopathy</i>			
	103 Primary Health Centres			
	01 Primary Health Centre			
	O.	8,374.47		
	R.	(-)82.15	8,292.32	8,292.38 (+)0.06

Reduction of ₹82.15 lakh from the provision was the net effect of (a) decrease of ₹94.86 lakh by way of surrender, stated due to non-filling up of vacant post (₹57.06 lakh and

**Grant No. 24 Health and Family Welfare - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

₹23.00 lakh under salaries and wages respectively) and rejection of bill by Treasury and non-availability of appropriate bills (₹5.21 lakh, ₹1.07 lakh and ₹8.52 lakh under medical treatment, domestic travel expenses and office expenses respectively) and (b) increase of ₹12.71 lakh through re-appropriation, stated due to re-provision of fund from other head of account (₹12.71 lakh under other revenue expenditure).

Excess of ₹0.06 lakh intimated due to miscalculation on the part of the department during settlement of liabilities.

**(xvii) 2210 Medical and Public Health**01 *Urban Health Services - Allopathy*

104 Medical Stores Depots

01 Medical Stores Depots

O. 175.05

R. (-)54.19 120.86 120.86 ...

Reduction of ₹54.19 lakh from the provision was the net effect of (a) decrease of ₹53.69 lakh by way of surrender, stated due to non-filling up of vacant post (₹43.29 lakh under salaries) and rejection of bill by Treasury and non-availability of appropriate bills (₹1.05 lakh, ₹8.35 lakh and ₹1.00 lakh under medical treatment, material and supplies and advertising and publicity respectively) and (b) further decrease of ₹0.50 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹0.50 lakh under repair and maintenance).

**(xviii) 06 Public Health**

101 Prevention and Control of Diseases

04 Control of Epidemic

O. 344.12

R. (-)51.25 292.87 292.87 ...

Reduction of ₹51.25 lakh from the provision by way of surrender, stated due to non-filling up of vacant post (₹48.74 lakh under salaries) and rejection of bill by Treasury and non-availability of appropriate bills (₹2.51 lakh under medical treatment).

**(xix) Central Assistance (CA)****2211 Family Welfare**

102 Urban Family Welfare Services

01 Urban Family Welfare/CSS

S. 50.70

R. (-)50.70 ... ..

**Grant No. 24 Health and Family Welfare - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

Withdrawal of the entire provision of ₹50.70 lakh by way of surrender, stated due to non-release of fund by the Government of India (₹50.55 lakh and ₹0.15 lakh under salaries and medical treatment respectively).

Withdrawal of the entire provision of ₹46.65 lakh and ₹50.70 lakh also occurred under this head of account during 2022-23 and 2023-24 respectively.

**(xx) 2211 Family Welfare**

- 101 Rural Family Welfare Services
- 01 Rural Family Welfare

S.	207.66				
R.	(-)41.93	165.73	165.73		...

Reduction of ₹41.93 lakh from the provision was the net effect of (a) decrease of ₹35.88 lakh by way of surrender, stated due to non-filling up of vacant post (₹35.88 lakh under salaries) and (b) further decrease of ₹6.05 lakh through re-appropriation, reasons not stated (₹6.05 lakh under repair and maintenance).

**(xxi) 2210 Medical and Public Health**

- 06 Public Health
- 112 Public Health Education
- 01 Public Health Education

O.	195.40				
R.	(-)30.04	165.36	165.36		...

Reduction of ₹30.04 lakh from the provision by way of surrender, stated due to non-filling up of vacant post (₹25.68 lakh under salaries) and rejection of bill by Treasury and non-availability of appropriate bills (₹2.85 lakh, ₹0.01 lakh and ₹1.50 lakh under medical treatment, office expenses and advertising and publicity respectively).

- (xxii) 101 Prevention and Control of Diseases
- 02 National Programme for Control of Blindness

O.	285.82				
R.	(-)23.33	262.49	262.49		...

Reduction of ₹23.33 lakh from the provision by way of surrender, stated due to non-filling up of vacant post (₹23.32 lakh under salaries) and rejection of bill by Treasury and non-availability of appropriate bills (₹0.01 lakh under medical treatment).

**Grant No. 24 Health and Family Welfare - Contd.**

<b>Serial Number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
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(₹ in lakh)

**(xxiii) 2210 Medical and Public Health**06 *Public Health*

003 Training

02 College of Nursing

O. 310.05

R. (-)21.44 288.61 288.61 ...

Reduction of ₹21.44 lakh from the provision by way of surrender, stated due to non-filling up of vacant post (₹20.60 lakh under salaries) and rejection of bill by Treasury and non-availability of appropriate bills (₹0.07 lakh, ₹0.73 lakh and ₹0.04 lakh under medical treatment, domestic travel expenses and rent, rates and taxes respectively for land and buildings).

**(xxiv) Central Assistance (CA)**07 General Nursing and Midwifery  
School, Serchhip/CSS

S. 19.68

R. (-)19.68 ... ..

Withdrawal of the entire provision of ₹19.68 lakh by way of surrender, stated due to non-release of fund by the Government of India (₹4.24 lakh, ₹10.60 lakh and ₹4.84 lakh under salaries, minor civil and electrical works and other revenue expenditure respectively).

Withdrawal of the entire provision of ₹30.75 lakh by way of surrender also occurred under this head of account during 2022-23.

**(xxv) 101 Prevention and Control of Diseases**

06 Sexually Transmitted Diseases

O. 82.42

R. (-)16.88 65.54 65.54 ...

Reduction of ₹16.88 lakh from the provision was the net effect of (a) decrease of ₹16.85 lakh by way of surrender, stated due to non-filling up of vacant post (₹16.25 lakh under salaries) and rejection of bill by Treasury and non-availability of appropriate bills (₹0.60 lakh under medical treatment) and (b) further decrease of ₹0.03 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹0.03 lakh under domestic travel expenses).

**Grant No. 24 Health and Family Welfare - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
				(₹ in lakh)
(xxvi)	<b>2210 Medical and Public Health</b>			
	01 <i>Urban Health Services - Allopathy</i>			
	109 School Health Scheme			
	01 School Health Schemes			
	O.	90.96		
	R.	(-)16.46	74.50	74.50 ...
	Reduction of ₹16.46 lakh from the provision by way of surrender, stated due to non-filling up of vacant post (₹16.16 lakh under salaries) and rejection of bill by Treasury and non-availability of appropriate bills (₹0.24 lakh and ₹0.06 lakh under medical treatment and domestic travel expenses respectively).			
(xxvii)	06 <i>Public Health</i>			
	107 Public Health Laboratories			
	01 Public Health Laboratories			
	O.	61.76		
	R.	(-)15.51	46.25	46.25 ...
	Reduction of ₹15.51 lakh from the provision by way of surrender, stated due to non-filling up of vacant post (₹15.51 lakh under salaries).			
(xxviii)	02 <i>Urban Health Services- Other system of medicine</i>			
	200 Other Systems			
	01 National Mental Health Programme			
	O.	134.01		
	R.	(-)13.23	120.78	120.78 ...
	Reduction of ₹13.23 lakh from the provision by way of surrender, stated due to non-filling up of vacant post (₹12.03 lakh under salaries) and rejection of bill by Treasury and non-availability of appropriate bills (₹1.20 lakh under medical treatment).			
(xxix)	<b>Central Assistance (CA)</b>			
	06 <i>Public Health</i>			
	003 Training			
	05 General Nursing and Midwifery, Champhai/CSS			
	S.	13.19		
	R.	(-)13.19	...	... ..

**Grant No. 24 Health and Family Welfare - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

Withdrawal of the entire provision of ₹13.19 lakh by way of surrender, stated due to non-release of fund by the Government of India (₹13.19 lakh under office expenses).

Withdrawal of the entire provision of ₹100.00 lakh by way of surrender also occurred under this head of account during 2022-23.

**(xxx) 2210 Medical and Public Health**01 *Urban Health Services-Allopathy*

110 Hospital and Dispensaries

02 State Illness Fund

O. 12.75

R. (-)12.00

0.75

0.75

...

Reduction of ₹12.00 lakh from the provision by way of surrender, stated due to rejection of bill by Treasury and non-availability of appropriate bills (₹12.00 lakh under other revenue expenditure).

**24.1.5** Saving mentioned at note 24.1.4 above was partly offset by excess under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

**(i) 2210 Medical and Public Health**05 *Medical Education, Training and Research*105 *Allopathy*

55 Establishment of MIMER

O. 5,372.94

S. 493.47

R. 413.91

6,280.32

6,280.32

...

Augmentation of ₹413.91 lakh in the provision was the net effect of (a) increase of ₹429.67 lakh through re-appropriation, stated due to payment of ACP arrears (₹425.99 lakh under salaries) and re-provision of fund from other head of account (₹3.68 lakh under repair and maintenance) and (b) decrease of ₹15.76 lakh by way of surrender, stated due to non-filling up of vacant post (₹7.34 lakh and ₹7.37 lakh under wages and scholarship respectively) and rejection of bill by Treasury and non-availability of appropriate bills (₹0.01 lakh, ₹0.13 lakh, ₹0.30 lakh, ₹0.10 lakh, ₹0.11 lakh, ₹0.20 lakh and ₹0.20 lakh under medical treatment, domestic travel expenses, office expenses, material and supplies, advertising and publicity, minor civil and electrical works and other revenue expenditure respectively).

**Grant No. 24 Health and Family Welfare - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(ii) **2210 Medical and Public Health**06 *Public Health*

101 Prevention and Control of Diseases

22 SMS for National Health Mission

S. 1,374.60

R. 266.67

1,641.27

1,641.27

...

Augmentation of ₹266.67 lakh in the provision through re-appropriation, stated due to re-provision of fund from other head of account to cover excess expenditure (₹266.67 lakh under grants-in-aid general).

(iii) 02 *Urban Health Services-  
Other system of medicine*101 *Ayurveda*

01 Direction (AYUSH)

O. 256.77

S. 47.00

R. 52.64

356.41

356.41

...

Augmentation of ₹52.64 lakh in the provision was the net effect of (a) increase of ₹53.49 lakh through re-appropriation, stated due to payment of ACP arrears (₹53.49 lakh under salaries) and (b) decrease of ₹0.85 lakh by way of surrender, stated due to re-provision of fund to other head of account (₹0.38 lakh under medical treatment) and rejection of bill by Treasury and non-availability of appropriate bills (₹0.38 lakh and ₹0.09 lakh under domestic travel expenses and rent, rates and taxes for land and buildings respectively).

(iv) 06 *Public Health*  
003 Training  
01 Nursing School, Lunglei

O. 140.59

R. 38.88

179.47

179.47

...

Augmentation of ₹38.88 lakh in the provision was the net effect of (a) increase of ₹40.78 lakh through re-appropriation, stated due to re-provision of fund from other head of account (₹40.78 lakh under salaries) and (b) decrease of ₹1.90 lakh by way of surrender, stated due to rejection of bill by Treasury and non-availability of appropriate bills (₹1.21 lakh and ₹0.69 lakh under medical treatment and domestic travel expenses respectively).

## Grant No. 24 Health and Family Welfare - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(v) **2210 Medical and Public Health**06 *Public Health*

104 Drug Control

01 Drug Control Programme

O. 197.00

R. 31.60

228.60

228.50

(-)0.10

Augmentation of ₹31.60 lakh in the provision was the net effect of (a) increase of ₹43.13 lakh through re-appropriation, stated due to payment of ACP arrears (₹43.13 lakh under salaries) and (b) decrease of ₹11.53 lakh by way of surrender, stated due to non-filling up of vacant post (₹10.41 lakh under wages) and non-availability of appropriate bill (₹0.02 lakh, ₹0.10 lakh and ₹1.00 lakh under medical treatment, domestic travel expenses and other revenue expenditure respectively).

Saving of ₹0.10 lakh intimated due to non-receipt of bill under this head of account.

(vi) 01 *Urban Health Services-Allopathy*

200 Other Health Schemes

01 Cobalt Therapy Unit

O. 81.20

R. 29.28

110.48

110.48

...

Augmentation of ₹29.28 lakh in the provision was the net effect of (a) increase of ₹30.79 lakh through re-appropriation, stated due to payment of ACP arrears (₹30.79 lakh under salaries) (b) decrease of ₹1.51 lakh by way of surrender, stated due to re-provision of fund to other head of account (₹1.50 lakh and ₹0.01 lakh under medical treatment and material and supplies respectively).

## (vii) 001 Direction and Administration

02 Administration

O. 2,229.52

S. 189.96

R. 28.98

2,448.46

2,448.46

...

Augmentation of ₹28.98 lakh in the provision was the net effect of (a) increase of ₹99.97 lakh through re-appropriation, stated due to payment of ACP arrears (₹99.97 lakh under salaries) and (b) decrease of ₹70.99 lakh by way of surrender, stated due to rejection of bill by Treasury and non-availability of appropriate bills (₹29.79 lakh, ₹14.52 lakh, ₹0.10 lakh, ₹15.41 lakh and ₹11.17 lakh under wages, medical treatment, office expenses, fuels and lubricants and minor civil and electrical works respectively).

**Grant No. 24 Health and Family Welfare - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(viii)	<b>2210 Medical and Public Health</b>			
	01 Urban Health Services-Allopathy			
	200 Other Health Schemes			
	02 Cancer Research and Treatment Programme			
	O.	707.63		
	S.	272.07		
	R.	10.77	990.47	990.47
				...

Augmentation of ₹10.77 lakh in the provision was the net effect of (a) increase of ₹20.78 lakh through re-appropriation, stated due to payment of ACP arrears (₹19.59 lakh under salaries) and re-provision of fund from other head of account (₹1.19 lakh under other revenue expenditure), (b) decrease of ₹9.75 lakh by way of surrender, stated due to re-provision of fund to other head of account (₹7.05 lakh under medical treatment) and rejection of bill by Treasury and non-availability of appropriate bills (₹2.00 lakh, ₹0.50 lakh, ₹0.02 lakh and ₹0.18 lakh under medical treatment, domestic travel expenses, office expenses, materials and supplies and minor civil and electrical works respectively) and (c) further decrease of ₹0.26 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹0.26 lakh under repair and maintenance).

**24.2 Capital:**

**24.2.1** Available saving of ₹1,851.56 lakh was surrendered during the year.

**24.2.2** In view of saving of ₹1,851.56 lakh, supplementary provision of ₹2,227.91 lakh obtained during the year proved excessive.

**24.2.3** Saving of ₹6,251.88 lakh and ₹8,411.18 lakh (33.41 per cent and 50.14 per cent of the total budget provision) also occurred under this grant during 2022-23 and 2023-24 respectively.

**Grant No. 24 Health and Family Welfare - Contd.****24.2.4 Saving occurred mainly under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
---------------	------	-------------	--------------------	-----------------------

(₹ in lakh)

(i)	<b>Central Assistance (CA)</b>			
	<b>4210 Capital Outlay on Medical and Public Health</b>			
	04 Public Health			
	101 Prevention and Control of Diseases			
	05 Strengthening of Trauma Centre/CSS			
	S.	476.55		
	R.	(-449.01	27.54	27.54
				...

Reduction of ₹449.01 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹449.01 lakh under machinery and equipment).

(ii)	<b>Central Assistance (CA)</b>			
	57 Implementation of Project under JICA/EAP			
	O.	1,000.00		
	R.	(-443.06	556.94	556.94
				...

Specific reasons for reduction of ₹443.06 lakh for the provision by way of surrender, not stated (₹443.06 lakh under other capital expenditure).

(iii)	02 Rural Health Services			
	800 Other Expenditure			
	01 Strengthening of RHS under NABARD			
	O.	900.24		
	S.	1,000.30		
	R.	(-400.24	1,500.30	1,500.30
				...

Reduction of ₹400.24 lakh from the provision by way of surrender, stated due to late sanction of loan by the Government of India (₹400.24 lakh under building and structures).

(iv)	<b>Central Assistance (CA)</b>			
	04 Public Health			
	200 Other Programmes			
	02 Health Grant under 15 <sup>th</sup> Finance Commission			
	O.	3,451.00		
	R.	(-332.70	3,118.30	3,118.30
				...

**Grant No. 24 Health and Family Welfare - Concl'd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

Reduction of ₹332.70 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹332.70 lakh under other capital expenditure).

- (v) **Central Assistance (CA)**  
**4210 Capital Outlay on Medical and Public Health**  
*04 Public Health*  
 003 Training  
 07 General Nursing and Midwifery School, Serchhip/CSS

S.	130.41			
R.	(-)130.41	...	...	...

Withdrawal of the entire provision of ₹130.41 lakh by way of surrender, stated due to non-release of fund by the Government of India (₹130.41 lakh under other capital expenditure).

Withdrawal of the entire provision of ₹130.41 lakh and ₹130.41 lakh also occurred under this head of account during 2022-23 and 2023-24 respectively.

- (vi) *01 Urban Health Services*  
 110 Hospital and Dispensaries  
 04 Procurement of Fixed and Intangible Assets H&FW

S.	77.86			
R.	(-)77.86	...	...	...

Withdrawal of the entire provision of ₹77.86 lakh by way of surrender, stated due to pending report of Departmental Vehicle purchase Board Committee (₹1.10 lakh under motor vehicles) and non-receipt of expenditure sanction (₹76.76 lakh under machinery and equipment).

- (vii) **Central Assistance (CA)**  
 08 North Eastern Areas

O.	17.47			
R.	(-)17.47	...	...	...

Withdrawal of the entire provision of ₹17.47 lakh by way of surrender, stated due to non-release of fund by the Government of India (₹17.47 lakh under machinery and equipment).

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**Information on unspent amount lying in the DDOs Bank Account as on 31 March 2025 was not received from the Government of Mizoram.**

**Grant No. 25 Public Health Engineering  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
<b>(₹ in thousand)</b>				
<b>25.1</b>	<b>Revenue:</b>			
	<b>Major Head:</b>			
<b>2215</b>	<b>Water Supply and Sanitation</b>			
	Original	2,36,17,62		
	Supplementary	85,43,55	3,21,61,17	3,14,94,70
				(-)6,66,47
	Amount surrendered during the year (31 March 2025)			6,66,43
<b>25.2</b>	<b>Capital:</b>			
	<b>Major Heads:</b>			
<b>4215</b>	<b>Capital Outlay on Water Supply and Sanitation</b>			
<b>4217</b>	<b>Capital Outlay on Urban Development</b>			
	Original	51,42,54		
	Supplementary	1,28,00,65	1,79,43,19	1,51,19,67
				(-)28,23,52
	Amount surrendered during the year (31 March 2025)			28,23,52

**Notes and Comments:**

**25.2 Capital:**

**25.2.1** Available saving of ₹2,823.52 lakh was surrendered during the year.

**25.2.2** In view of saving of ₹2823.52 lakh, supplementary provision of ₹12,800.65 lakh obtained during the year proved excessive.

**25.2.3** Saving of ₹26,148.63 lakh and ₹24,054.50 lakh (70.70 per cent and 70.23 per cent of the total budget provision) also occurred under this grant during 2022-23 and 2023-24 respectively.

**Grant No. 25 Public Health Engineering - Contd.**

25.2.4 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
---------------	------	-------------	--------------------	-----------------------

(₹ in lakh)

(i)	<b>Central Assistance (CA)</b>			
	<b>4215 Capital Outlay on Water Supply and Sanitation</b>			
	01 <i>Water Supply</i>			
	102 Rural Water Supply			
	12 National Rural Drinking Water Project (NRDWP)/CSS			
	O.	1,796.36		
	R.	(-1,796.36	...	...

Withdrawal of the entire provision of ₹1,796.36 lakh by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram (₹1,796.36 lakh under infrastructural assets).

Withdrawal of the entire provision of ₹23,282.00 lakh and ₹23,282.00 lakh by way of surrender also occurred under this head of account during 2022-23 and 2023-24 respectively.

(ii)	<b>Central Assistance (CA)</b>			
	02 <i>Sewerage and Sanitation</i>			
	102 Rural Sanitation Services			
	03 Swachh Bharat Mission/CSS			
	O.	1,516.80		
	R.	(-668.16	848.64	848.64 ...

Reduction of ₹668.16 lakh by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram. (₹668.16 lakh under infrastructural assets).

(iii)	<b>4215 Capital Outlay on Water Supply and Sanitation</b>			
	01 <i>Water Supply</i>			
	102 Rural Water Supply			
	12 National Rural Drinking Water Programme (NRDWP)			
	O.	199.60		
	R.	(-199.60	...	...

Withdrawal of the entire provision of ₹199.60 lakh by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram (₹199.60 lakh under infrastructural assets).

**Grant No. 25 Public Health Engineering - Concl'd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(iv)	<b>Central Assistance (CA)</b>			
	<b>4215 Capital Outlay on Water Supply and Sanitation</b>			
	01 <i>Water Supply</i>			
	101 Urban Water Supply			
	36 Augmentation of Greater Mamit WSS Pt-II			
	O.	106.18		
	S.	152.40		
	R.	(-106.18	152.40	152.40
				...

Reduction of ₹106.18 lakh from the provision by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram (₹106.18 lakh under infrastructural assets).

(v)	<b>Central Assistance (CA)</b>			
	37 Augmentation of N.Vanlaiphai			
	O.	53.22		
	R.	(-53.22	...	...
				...

Withdrawal of the entire provision of ₹53.22 lakh by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram (₹53.22 lakh under infrastructural assets).

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**Information on unspent amount lying in the DDOs Bank Account as on 31 March 2025 was not received from the Government of Mizoram.**

**Grant No. 26 Information and Public Relations  
(All Voted)**

	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
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(₹ in thousand)

**26.1 Revenue:**

**Major Head:**

**2220 Information and Publicity**

Original	12,36,44			
Supplementary	90,81	13,27,25	13,20,59	(-)6,66

Amount surrendered  
during the year (31 March 2025) 7,67

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**Information on unspent amount lying in the DDOs Bank Account as on 31 March 2025 was not received from the Government of Mizoram.**

**Grant No. 27 District Councils and Minority Affairs  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
<b>(₹ in thousand)</b>				
<b>27.1</b>	<b>Revenue</b>			
	<b>Major Head:</b>			
<b>2225</b>	<b>Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>			
	Original	6,12,17,14		
	Supplementary	12,33	6,12,29,47	6,12,17,14
				(-)12,33
	Amount surrendered during the year (31 March 2025)			...
<b>27.2</b>	<b>Capital</b>			
	<b>Major Head:</b>			
<b>4225</b>	<b>Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>			
<b>4235</b>	<b>Capital Outlay on Social Security and Welfare</b>			
	Original	...		
	Supplementary	39,89,00	39,89,00	39,89,00
				...
	Amount surrendered during the year (31 March 2025)			...

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**Information on unspent amount lying in the DDOs Bank Account as on 31 March 2025 was not received from the Government of Mizoram.**

**Grant No. 28 Labour, Employment, Skill Development and Entrepreneurship  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
(₹ in thousand)				
<b>28.1</b>	<b>Revenue:</b>			
	<b>Major Head:</b>			
<b>2230</b>	<b>Labour, Employment and Skill Development</b>			
	Original	31,75,42		
	Supplementary	1,27,54	33,02,96	16,42,32
				(-)16,60,64
	Amount surrendered during the year (31 March 2025)			16,60,56

**Notes and Comments:**

**28.1 Revenue:**

**28.1.1** Against the available saving of ₹1,660.64 lakh, ₹1,660.56 lakh only was surrendered during the year.

**28.1.2** In view of saving of ₹1,660.64 lakh, supplementary provision of ₹127.54 lakh obtained during the year proved unnecessary as the actual expenditure of ₹1,642.32 lakh did not come to the original budget provision of ₹3,175.42 lakh.

**28.1.3** Saving of ₹1,564.95 lakh and ₹862.32 lakh (43.47 *per cent* and 23.56 *per cent* of the total budget provision) also occurred under this grant during 2022-23 and 2023-24 respectively.

**Grant No. 28 Labour, Employment, Skill Development and Entrepreneurship - Contd.****28.1.4 Saving occurred mainly under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(i)	<b>Central Assistance (CA)</b>			
	<b>2230 Labour, Employment and Skill Development</b>			
	03 Training			
	003 Training of Craftsmen and Supervisors			
	04 Skill Development Programme/CSS			
	O.	1,765.00		
	S.	4.34		
	R.	(-1,587.17	182.17	182.17
				...

Specific reasons for reduction of ₹1,587.17 lakh from the provision by way of surrender, not stated (₹1,587.17 lakh under other revenue expenditure).

(ii)	02 Employment Services			
	101 Employment Services			
	01 Employment Exchange			
	O.	278.20		
	R.	(-35.24	242.96	242.93
				(-0.03

Reduction of ₹35.24 lakh from the provision by way of surrender, stated due to non-filling up vacant post (₹34.32 lakh under salaries), less receipt of claims (₹0.49 lakh and ₹0.30 lakh under medical treatment and domestic travel expenses) and reasons for the remaining amount (₹0.13 lakh under wages), not stated.

Reasons for saving of ₹0.03 lakh have not been intimated (July 2025).

Saving of ₹15.91 lakh also occurred under this head of account during 2023-24.

(iii)	03 Training			
	003 Training of Craftsmen and Supervisors			
	01 Industrial Training Institute			
	O.	516.85		
	R.	(-23.30	493.55	493.53
				(-0.02

Reduction of ₹23.30 lakh from the provision by way of surrender, stated due to non-filling up of vacant post (₹18.97 lakh under salaries), less receipt of claims (₹4.20 lakh and ₹0.01 lakh under medical treatment and domestic travel expenses respectively) and reasons for the remaining amount (₹0.12 lakh under wages), not stated.

**Grant No. 28 Labour, Employment, Skill Development and Entrepreneurship - Concl.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

Reasons for saving of ₹0.02 lakh have not been intimated (July 2025).

Saving of ₹2.73 lakh also occurred under this head of account during 2023-24.

(iv)	<b>2230 Labour, Employment and Skill Development</b>				
	03 Training				
	003 Training of Craftsmen and Supervisors				
	02 Youth Commission				
	O.	207.95			
	S.	112.89			
	R.	(-)12.62	308.22	308.21	(-)0.01

Reduction of ₹12.62 lakh from the provision by way of surrender, stated due to abolition of existing office staff position as part of economic measure (₹12.62 lakh under grants-in-aid-salaries).

Reasons for saving of ₹0.01 lakh have not been intimated (July 2025).

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**Information on unspent amount lying in the DDOs Bank Account as on 31 March 2025 was not received from the Government of Mizoram.**

**Grant No. 29 Social Welfare  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
<b>(₹ in thousand)</b>				
<b>29.1</b>	<b>Revenue:</b>			
	<b>Major Heads:</b>			
<b>2235</b>	<b>Social Security and Welfare</b>			
<b>2236</b>	<b>Nutrition</b>			
	Original	2,46,68,05		
	Supplementary	80,85,34	3,27,53,39	2,47,33,71
				(-)80,19,68
	Amount surrendered during the year (31 March 2025)			80,10,69
<b>29.2</b>	<b>Capital:</b>			
	<b>Major Head:</b>			
<b>4235</b>	<b>Capital Outlay on Social Security and Welfare</b>			
	Original	1,00,00		
	Supplementary	31,52,07	32,52,07	32,52,07
				...
	Amount surrendered during the year (31 March 2025)			...

**Notes and Comments:**

**29.1 Revenue:**

**29.1.1** Against the available saving of ₹8,019.68 lakh, ₹8,010.69 lakh only was surrendered during the year.

**29.1.2** In view of the saving of ₹8,019.68 lakh, supplementary provision of ₹8,085.34 lakh obtained during the year proved excessive.

**29.1.3** Saving of ₹5,460.25 lakh and ₹7,699.58 lakh (21.55 per cent and 27.69 per cent of the total budget provision) also occurred under this grant during 2022-23 and 2023-24 respectively.

**Grant No. 29 Social Welfare - Contd.**

29.1.4 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	<b>Central Assistance (CA)</b>			
	<b>2235 Social Security and Welfare</b>			
	02 <i>Social Welfare</i>			
	102 Child Welfare			
	05 Integrated Child Protection Scheme (ICPS)/CSS			
	O.	5,448.41		
	S.	767.74		
	R.	(-),3,747.92	2,468.23	2,467.20
				(-),1.03

Reduction of ₹3,747.92 lakh from the provision by way of surrender, stated due to late release of funds for third and fourth quarter provision by the Government of India (₹1,647.71 lakh and ₹2,100.21 lakh under grants-in-aid general and grants-in-aid salaries respectively).

Reasons for saving of ₹1.03 lakh have not been intimated (July 2025).

(ii)	<b>Central Assistance (CA)</b>			
	001 Direction and Administration			
	03 Integrated Child Development Scheme/CSS			
	O.	7,468.18		
	S.	1,226.46		
	R.	(-),2,812.89	5,881.75	5,879.05
				(-),2.70

Reduction of ₹2,812.89 lakh from the provision by way of surrender, stated due release of fund only upto third quarter during 2024-25 by the Government of India (₹26.28 lakh, ₹10.52 lakh, ₹105.29 lakh, ₹32.80 lakh, ₹14.07 lakh, ₹966.15 lakh and ₹1657.78 lakh under wages, medical treatment, domestic travel expenses, office expenses, rent, rates and taxes for land and building, materials and supplies and other revenue expenditure respectively).

Reasons for saving of ₹2.70 lakh have not been intimated (July 2025).

Saving of ₹30.03 lakh and ₹0.03 lakh also occurred under this head of account during 2022-23 and 2023-24 respectively.

## Grant No. 29 Social Welfare - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(iii)	<b>Central Assistance (CA)</b>			
	<b>2235 Social Security and Welfare</b>			
	02 <i>Social Welfare</i>			
	103 <i>Women's Welfare</i>			
	20 <i>One Stop Centre (OSC)/CSS</i>			
	O.	764.24		
	R.	(-)611.85	152.39	152.38
				(-)0.01

Reduction of ₹611.85 lakh from the provision by way of surrender, stated due to less release of fund by the Government of India (₹112.41 lakh and ₹499.44 lakh under grants-in-aid general and grants-in-aid salaries respectively).

Reasons for saving of ₹0.01 lakh have not been intimated (July 2025).

(iv)	<b>Central Assistance (CA)</b>			
	<b>2236 Nutrition</b>			
	02 <i>Distribution of Nutritious Food and Beverages</i>			
	101 <i>Special Nutrition Programmes</i>			
	04 <i>National Nutrition Mission/CSS</i>			
	O.	1,127.93		
	S.	123.45		
	R.	(-)287.52	963.86	963.85
				(-)0.01

Reduction of ₹287.52 lakh from the provision by way of surrender, stated due to less release of fund by the Government of India (₹20.00 lakh and ₹267.52 lakh under rent, rates and taxes for land and buildings and other revenue expenditure respectively).

Reasons for saving of ₹0.01 lakh have not been intimated (July 2025).

(v)	<b>Central Assistance (CA)</b>			
	<b>2235 Social Security and Welfare</b>			
	02 <i>Social Welfare</i>			
	102 <i>Child Welfare</i>			
	07 <i>Beti Bachao Beti Padhao (BBBP) Scheme/CSS</i>			
	O.	280.00		
	R.	(-)140.00	140.00	140.00
				...

Reduction of ₹140.00 lakh from the provision by way of surrender, stated due to less release of fund by the Government of India (₹140.00 lakh under grants-in-aid general).

**Grant No. 29 Social Welfare - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(vi)	<b>Central Assistance (CA)</b>			
	<b>2236 Nutrition</b>			
	02 <i>Distribution of Nutritious Food and Beverages</i>			
	101 Special Nutrition Programmes			
	02 (RSEAG) - 'SABLA'/CSS			
	O.	234.00		
	S.	0.50		
	R.	(-125.86	108.64	108.64
				...

Reduction of ₹125.86 lakh from the provision by way of surrender, stated due to less release of fund by the Government of India (₹79.63 lakh under materials and supplies) and non-release of fund by the Government of India (₹46.23 lakh under other revenue expenditure).

(vii)	<b>Central Assistance (CA)</b>			
	<b>2235 Social Security and Welfare</b>			
	02 <i>Social Welfare</i>			
	103 Women's Welfare			
	21 Women Helpline (WHL)/CSS			
	O.	110.40		
	R.	(-69.11	41.29	41.28
				(-0.01

Reduction of ₹69.11 lakh from the provision by way of surrender, stated due to less release of fund by the Government of India (₹8.94 lakh and ₹60.17 lakh under grants-in-aid general and grants-in-aid salaries respectively).

Reasons for saving of ₹0.01 lakh have not been intimated (July 2025).

(viii)	104 Welfare of Aged, Infirm and Destitute			
	02 Old Age Pension			
	O.	3,025.56		
	R.	(-41.34	2,984.22	2,984.22
				...

Reduction of ₹41.34 lakh from the provision by way of surrender, stated due to reduction in the number of beneficiaries as per the ceiling set by the Ministry of Rural Development (₹41.34 lakh under grants-in-aid general).

**Grant No. 29 Social Welfare - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
---------------	------	-------------	--------------------	--------------------------

(₹ in lakh)

(ix)	<b>Central Assistance (CA)</b>				
	<b>2235 Social Security and Welfare</b>				
	03 National Social Assistance Programme				
	101 National Old Age Pension Scheme				
	01 Old Age Pension/CSS				
	O.	958.12			
	S.	220.63			
	R.	(-) <b>31.20</b>	1,147.55	1,147.55	...

Reduction of ₹31.20 lakh from the provision by way of surrender, stated due to non-sanction of funds under the specific object head by the Government of India (₹31.20 lakh under other revenue expenditure).

(x)	02 Social Welfare				
	001 Direction and Administration				
	02 Administration				
	O.	205.62			
	S.	11.60			
	R.	(-) <b>26.39</b>	190.83	190.83	...

Reduction of ₹26.39 lakh from the provision was the net effect of (a) decrease of ₹19.74 lakh by way of surrender, stated due to error made while preparing the budget estimate (₹13.53 lakh under salaries), insufficient fund to meet the pending claims (₹0.01 lakh under medical treatment), unutilised due to error in department progressive expenditure record (₹0.20 lakh under office expenses) and prolonged process of outsourcing of vehicles (₹6.00 lakh under other revenue expenditure) and (b) further decrease of ₹6.65 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹6.65 lakh under salaries).

(xi)	<b>Central Assistance (CA)</b>				
	200 Other Programmes				
	03 Schemes under Article 275 (1) of the Constitution/CSS				
	O.	991.37			
	S.	112.71			
	R.	(-) <b>26.09</b>	1,077.99	1,078.00	(+)0.01

Reduction of ₹26.09 lakh from the provision by way of surrender, stated due to insufficient fund to meet pending claims (₹0.07 lakh under minor civil and electrical works), non-sanction of funds under the specific object head by the Government of India (₹21.02 lakh and ₹5.00 lakh under grants-in-aid general and other revenue expenditure respectively).

**Grant No. 29 Social Welfare - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

Reasons for excess of ₹0.01 lakh have not been intimated (July 2025).

(xii)	<b>2235 Social Security and Welfare</b>			
	02 <i>Social Welfare</i>			
	106 Correctional Services			
	05 De-Addiction Centre			
	O.	118.35		
	S.	16.14		
	R.	(-)19.20	115.29	115.29 ...

Reduction of ₹19.20 lakh from the provision by way of surrender, stated due to transfer in and out of officers and staffs (₹13.96 lakh under salaries), insufficient fund to meet pending claims (₹0.02 lakh under medical treatment), non-admission of inmates at Jordan Centre, Sethawn (₹2.00 lakh under materials and supplies) and discontinuation of engagement of 41 honorary workers at Jordon Centre, Sethawn (₹3.22 lakh under grants-in-aid salaries).

(xiii)	101 Welfare of Handicapped			
	04 Establishment of Rehabilitation Home			
	O.	61.34		
	R.	(-)17.95	43.39	43.39 ...

Reduction of ₹17.95 lakh from the provision by way of surrender, stated due to less admitted of residents (₹11.59 lakh under grants-in-aid general) and utilisation of incorrect head in the first quarter 2014-25 (₹6.36 lakh under grants-in-aid salaries).

(xiv)	02 Training-cum-Production Centre for Handicapped			
	O.	35.11		
	S.	0.20		
	R.	(-)14.89	20.42	20.42 ...

Reduction of ₹14.89 lakh from the provision by way of surrender, stated due to superannuation pension of instructress (₹14.17 lakh under salaries), insufficient fund to meet the pending claims (₹0.02 lakh under medical treatment), error in the department progressive expenditure record (₹0.50 lakh under office expenses) and re-provision of fund to other head of account (₹0.20 lakh under machinery and equipment).

**Grant No. 29 Social Welfare - Concl.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
				(₹ in lakh)
(xv)	<b>2235 Social Security and Welfare</b>			
	02 <i>Social Welfare</i>			
	001 Direction and Administration			
	01 Direction			
	O.	856.27		
	S.	68.95		
	R.	(-)10.05	915.17	915.13
				(-)0.04

Reduction of ₹10.05 lakh from the provision was the net effect of (a) decrease of ₹11.12 lakh by way of surrender, stated due to superannuation pension and transfer in and out of officers and staffs (₹8.11 lakh under salaries), regularisation of provisional employees (₹2.72 lakh under wages), insufficient fund to meet pending claims (₹0.13 lakh under medical treatment) and bills pending in IFMIS portal which was not release in time (₹0.16 lakh under other revenue expenditure) and (b) increase of ₹1.07 lakh through re-appropriation, stated due to re-provision of fund from other head of account (₹1.07 lakh under medical treatment).

Reasons for saving of ₹0.04 lakh have not been intimated (July 2025).

**Grant No. 30 Disaster Management and Rehabilitation  
(All Voted)**

		Total grant	Actual expenditure	Excess (+) Saving (-)
<b>(₹ in thousand)</b>				
<b>30.1</b>	<b>Revenue:</b>			
	<b>Major Heads:</b>			
<b>2235</b>	<b>Social Security and Welfare</b>			
<b>2245</b>	<b>Relief on account of Natural Calamities</b>			
	Original	64,46,63		
	Supplementary	1,83,87,80	2,48,34,43	93,05,68
				(-)1,55,28,75
	Amount surrendered during the year (31 March 2025)			1,55,28,72
<b>30.2</b>	<b>Capital:</b>			
	<b>Major Head:</b>			
<b>4250</b>	<b>Capital Outlay on other Social Services</b>			
	Original	...		
	Supplementary	38,25,00	38,25,00	38,25,00
				...
	Amount surrendered during the year (31 March 2025)			...

**Notes and Comments:**

**30.1 Revenue:**

**30.1.1** Against the available saving of ₹1,55,28,75 lakh, ₹15,528.72 lakh only was surrendered during the year.

**30.1.2** In view of the saving of ₹1,55,28,75 lakh, supplementary provision of ₹18,387.80 lakh obtained during the year proved excessive.

**30.1.3** Saving of ₹1,896.42 lakh and ₹2,857.97 lakh (22.43 per cent and 40.94 per cent of the total budget provision) also occurred under this grant during 2022-23 and 2023-24 respectively.

**Grant No. 30 Disaster Management and Rehabilitation - Contd.****30.1.4** Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
---------------	------	-------------	--------------------	-----------------------

(₹ in lakh)

(i)	<b>Central Assistance (CA)</b>			
	<b>2245 Relief on account of Natural Calamities</b>			
	05 <i>State Disaster Response Fund</i>			
	901 Deduct Amount met from State Disaster Response Fund			
	01 State Disaster Response Fund			
	S.	8,480.00		
	R.	(-)4,320.00	4,160.00	(-)4,160.00

Reduction of ₹4,320.00 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹4,320.00 lakh under other revenue expenditure).

Reasons for saving of ₹4,160.00 lakh have not been intimated (July 2025).

(ii)	<b>Central Assistance (CA)</b>			
	101 Transfer to Reserve Funds and Deposit Accounts-State Disaster Response Fund			
	01 State Disaster Response Fund/FC			
	O.	4,320.00		
	S.	4,160.00		
	R.	(-)8,480.00	...	4,160.00
				(+)4,160.00

Reasons for reduction of the entire provision of ₹8,480.00 lakh by way of surrender, not stated (₹8,480.00 lakh under other revenue expenditure).

Reasons for excess of ₹4,160.00 lakh have not been intimated (July 2025).

(iii)	<b>Central Assistance (CA)</b>			
	08 <i>Other Transfer/Grants to States</i>			
	902 Deduct Amount met from State Disaster Mitigation Fund			
	01 State Disaster Mitigation Fund (SDMF)/FC			
	S.	1,580.00	1,580.00	(-)1,580.00

Reasons for saving of ₹1,580.00 lakh have not been intimated (July 2025).

**Grant No. 30 Disaster Management and Rehabilitation - Concl'd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(iv)	<b>2245 Relief on account of Natural Calamities</b>			
	05 State Disaster Response Fund			
	901 Deduct Amount met from State Disaster Response Fund			
	02 SMS for State Disaster Mitigation fund (SDMF)			
	O.	0.01		
	S.	960.00	960.01	...
				(-)960.01

Reasons for saving of ₹960.01 lakh have not been intimated (July 2025).

(v)	08 State Disaster Response Fund			
	902 Deduct Amount met from State Disaster Mitigation Fund			
	02 SMS for State Disaster Mitigation fund (SDMF)			
	S.	180.00	180.00	60.00
				(-)120.00

Reasons for saving of ₹120.00 lakh have not been intimated (July 2025).

(vi)	101 Disaster Mitigation			
	01 SMS for State Disaster Mitigation fund (SDMF)			
	O.	120.00		
	S.	60.00		
	R.	(-)180.00	...	120.00
				(+)120.00

Reasons for reduction of the entire provision of ₹180.00 lakh by way of surrender, not stated (₹180.00 lakh under other revenue expenditure).

Reasons for excess of ₹120.00 lakh have not been intimated (July 2025).

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**Information on unspent amount lying in the DDOs Bank Account as on 31 March 2025 was not received from the Government of Mizoram.**

**Grant No. 31 Agriculture  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
<b>(₹ in thousand)</b>				
<b>31.1</b>	<b>Revenue:</b>			
	<b>Major Heads:</b>			
<b>2401</b>	<b>Crop Husbandry</b>			
<b>2415</b>	<b>Agricultural Research and Education</b>			
	Original	1,26,14,12		
	Supplementary	23,60,30	1,49,74,42	1,03,78,45
				(-)45,95,97
	Amount surrendered during the year (31 March 2025)			44,55,81
<b>31.2</b>	<b>Capital:</b>			
	<b>Major Heads:</b>			
<b>4401</b>	<b>Capital Outlay on Crop Husbandry</b>			
<b>4435</b>	<b>Capital Outlay on Other Agricultural Programmes</b>			
	Original	77,03,84		
	Supplementary	18,37,16	95,41,00	31,61,03
				(-)63,79,97
	Amount surrendered during the year (31 March 2025)			63,79,97

**Notes and Comments:**

**31.1 Revenue:**

**31.1.1** Against the available saving of ₹4,595.97 lakh, ₹4,455.81 lakh only was surrendered during the year.

**31.1.2** In view of the saving of ₹4,595.97 lakh, supplementary provision of ₹2,360.30 lakh obtained during the year proved unnecessary as the actual expenditure of ₹10,378.45 lakh did not come to the original budget provision of ₹12,614.12 lakh.

**Grant No. 31 Agriculture - Contd.**

**31.1.3** Saving of ₹6,973.68 lakh and ₹8,013.53 lakh (50.43 *per cent* and 44.77 *per cent* of the total budget provision) also occurred under this grant during 2022-23 and 2023-24 respectively.

**31.1.4** Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(i) **Central Assistance (CA)**

**2401 Crop Husbandry**

800 Other Expenditure

77 Rashtriya Krishi Vikas  
Yojana (RKVY)/CSS

O. 1,500.00

S. 0.50

R. (-)1,058.00                      442.50                      442.50                      ...

Reduction of ₹1,058.00 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹1,058.00 lakh under grants-in-aid general).

(ii) **Central Assistance (CA)**

109 Extension and Farmers' Training

05 National e-Governance Plan-Agriculture  
(NeGP-A)/CSS

O. 1,011.00

S. 19.00

R. (-)796.93                      233.07                      233.06                      (-)0.01

Reduction of ₹796.93 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹796.93 lakh under grants-in-aid general).

Reasons for saving of ₹0.01 lakh have not been intimated (July 2025).

(iii) **Central Assistance (CA)**

04 National Mission on Agriculture

Extension and Technology (NMAET)/CSS

O. 950.00

S. 0.50

R. (-)642.75                      307.75                      307.75                      ...

Reduction of ₹642.75 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹642.75 lakh under grants-in-aid general).

**Grant No. 31 Agriculture - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(iv)	<b>Central Assistance (CA)</b>			
	<b>2401 Crop Husbandry</b>			
	108 Commercial Crops			
	03 National Mission on Edible Oils - Oil Palm (NMEOPP)/CSS			
	O.	2,500.00		
	S.	1.00		
	R.	(-)565.00	1,936.00	1,935.72
				(-)0.28

Reduction of ₹565.00 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹565.00 lakh under grants-in-aid general).

Reasons for saving of ₹0.28 lakh have not been intimated (July 2025).

(v)	<b>Central Assistance (CA)</b>			
	102 Food Grain Crops			
	07 National Mission for Sustainable Agriculture (NMSA)/CSS			
	O.	476.00		
	S.	1.75		
	R.	(-)340.25	137.50	137.50
				...

Reduction of ₹340.25 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹340.25 lakh under grants-in-aid general).

(vi)	001 Direction and Administration			
	02 Administration			
	O.	2,985.81		
	S.	116.15		
	R.	(-)279.33	2,822.63	2,822.61
				(-)0.02

Reduction of ₹279.33 lakh from the provision by way of surrender, stated due to non-filling up of vacant post (₹279.33 lakh under salaries).

Saving of ₹0.02 lakh intimated due to less payment of domestic travel expenses.

Saving of ₹0.46 lakh and ₹0.69 lakh also occurred under this head of account during 2022-23 and 2023-24 respectively.

**Grant No. 31 Agriculture - Contd.**

<b>Serial Number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
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(₹ in lakh)

(vii)	<b>Central Assistance (CA)</b>			
	<b>2401 Crop Husbandry</b>			
	102 Food Grain Crops			
	10 National Mission for Sustainable Agriculture (NMSA) - SHM/CSS			
	O.	310.00		
	R.	(-)236.25	73.75	73.75 ...

Reduction of ₹236.25 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹236.25 lakh under grants-in-aid general).

(viii)	<b>Central Assistance (CA)</b>			
	<b>2415 Agricultural Research and Education</b>			
	01 Crop Husbandry			
	800 Other Expenditure			
	05 Sub-Mission on Seed and Planting Materials (SMSP)/CSS			
	O.	100.00		
	S.	85.04		
	R.	(-)153.04	32.00	32.00 ...

Reduction of ₹153.04 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹153.04 lakh under grants-in-aid general).

(ix)	<b>Central Assistance (CA)</b>			
	02 National Mission on Agricultural Extension and Technology (NMAET)/CSS			
	O.	800.00		
	R.	(-)13.25	786.75	652.25 (-)134.50

Reduction of ₹13.25 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹13.25 lakh under grants-in-aid salaries).

Reasons for saving of ₹134.50 lakh have not been intimated (July 2025).

Saving of ₹0.01 lakh and ₹0.01 lakh also occurred under this head of account during 2022-23 and 2023-24 respectively.

**Grant No. 31 Agriculture - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(x)	<b>Central Assistance (CA)</b>			
	<b>2401 Crop Husbandry</b>			
	102 Food Grain Crops			
	08 National Food Security Mission /CSS			
	O.	315.00		
	S.	0.08		
	R.	(-) <b>139.00</b>	176.08	176.08
				...

Reduction of ₹139.00 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹139.00 lakh under grants-in-aid general).

(xi)	<b>Central Assistance (CA)</b>			
	13 Agro Forestry/CSS			
	O.	221.00		
	R.	(-) <b>71.00</b>	150.00	150.00
				...

Reduction of ₹71.00 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹71.00 lakh under grants-in-aid general).

(xii)	<b>Central Assistance (CA)</b>			
	11 National Mission on Sustainable Agriculture (NMSA) - PKVY/CSS			
	O.	44.00		
	R.	(-) <b>44.00</b>	...	...
				...

Reduction of ₹44.00 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹44.00 lakh under grants-in-aid general).

(xiii)	800 Other Expenditure			
	01 State Soil Survey Organisation			
	O.	113.83		
	R.	(-) <b>35.00</b>	78.83	77.91
				(-) <b>0.92</b>

Reduction of ₹35.00 lakh from the provision by way of surrender, stated due to non-filling up of vacant post and pension of officers and staff (₹35.00 lakh under salaries).

Saving of ₹0.92 lakh intimated due to non-filling up of vacant post.

**Grant No. 31 Agriculture - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(xiv)	<b>2415 Agricultural Research and Education</b> 01 <i>Crop Husbandry</i> 277 Education 01 Agricultural Education			
	O.	173.58		
	R.	(-)32.10	141.48	141.17
				(-)0.31

Reduction of ₹32.10 lakh from the provision by way of surrender, stated due to non-filling up of vacant post and pension of officers and staff (₹30.00 lakh and ₹0.10 lakh under salaries and wages respectively) and non-payment of stipend (₹2.00 lakh under scholarships).

Reasons for saving of ₹0.31 lakh have not been intimated (July 2025).

Saving of ₹1.38 lakh also occurred under this head of account during 2023-24.

(xv)	800 Other Expenditure 02 SMS for NMAET			
	O.	66.70		
	S.	20.53		
	R.	(-)29.98	57.25	57.25
				...

Reduction of ₹29.98 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹29,98 lakh under grants-in-aid general).

(xvi)	<b>2401 Crop Husbandry</b> 102 Food Grain Crops 01 Food Grain Development			
	O.	89.88		
	R.	(-)12.00	77.88	74.58
				(-)3.30

Reduction of ₹12.00 lakh from the provision by way of surrender, stated due to non-filling up of vacant post and pension of officers and staff (₹12.00 lakh under salaries).

Reasons for saving of ₹3.30 lakh have not been intimated (July 2025).

**Grant No. 31 Agriculture - Concl.****31.2 Capital:**

**31.2.1** Available saving of 6,379.97 lakh was surrendered during the year.

**31.2.2** In view of the saving of ₹6,379.97 lakh, supplementary provision of ₹1,837.16 lakh obtained during the year proved unnecessary as the actual expenditure of ₹3,161.03 lakh did not come to the original budget provision of ₹7,703.84 lakh.

**31.2.3** Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(i)	<b>Central Assistance (CA)</b>			
	<b>4401 Capital Outlay on Crop Husbandry</b>			
	104 Agricultural Farms			
	01 Fostering Climate Resilient Upland Farming Systems in the North East (FOCUS)/CSS			
	O.	6,320.00		
	R.	(-6,320.00	...	...

Withdrawal of the entire provision of ₹6,320.00 lakh by way of surrender, stated due to time extension of the project was not permitted (₹6,320.00 lakh under other capital expenditure)

(ii)	800 Other Expenditure			
	17 Improvement of Link Road under NABARD			
	O.	1,383.84		
	S.	1,691.16		
	R.	(-59.97	3,015.03	3,015.03

Reduction of ₹59.97 lakh from the provision by way of surrender, stated due to withdrawal of one sanction work – PCC flooring of existing Agriculture link road at Saiphai to Kerkul, Kolasib District (₹59.97 lakh under infrastructural assets).

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**Information on unspent amount lying in the DDOs Bank Account as on 31 March 2025 was not received from the Government of Mizoram.**

**Grant No. 32 Horticulture  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
<b>(₹ in thousand)</b>				
<b>32.1</b>	<b>Revenue:</b>			
	<b>Major Head:</b>			
<b>2401</b>	<b>Crop Husbandry</b>			
	Original	1,21,60,35		
	Supplementary	5,65,17	1,27,25,52	74,25,14
				(-)53,00,38
	Amount surrendered during the year (31 March 2025)			52,79,12
<b>32.2</b>	<b>Capital:</b>			
	<b>Major Head:</b>			
<b>4401</b>	<b>Capital Outlay on Husbandry</b>			
	Original	1,23,50		
	Supplementary	8,87,29	10,10,79	10,10,79
				...
	Amount surrendered during the year (31 March 2025)			...

**Notes and Comments:**

**32.1 Revenue:**

**32.1.1** Against the available saving of ₹5,300.38 lakh, ₹5,279.12 lakh only was surrendered during the year.

**32.1.2** In view of the saving of ₹5,300.38 lakh, supplementary provision of ₹565.17 lakh obtained during the year proved unnecessary as the actual expenditure of ₹7,425.14 lakh did not come to the original budget provision of ₹12,160.35 lakh.

**32.1.3** Saving of ₹2,012.21 lakh and ₹4,163.36 lakh (18.10 *per cent* and 31.76 *per cent* of the total budget provision) also occurred under this grant during 2022-23 and 2023-24 respectively.

**Grant No. 32 Horticulture - Contd.**

32.1.4 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

- (i) **Central Assistance (CA)**  
**2401 Crop Husbandry**  
 119 Horticulture and Vegetable Crops  
 09 Mission for Integrated Development of Horticulture/CSS

O.	4,000.00			
R.	(-),2,235.16	1,764.84	1,764.84	...

Reduction of ₹2,235.16 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹2,235.16 lakh under grants-in-aid general).

- (ii) 02 Administration

O.	3,641.00			
S.	32.52			
R.	(-),1,353.99	2,319.53	2,318.13	(-),1.40

Reduction of ₹1,353.99 lakh from the provision by way of surrender, stated due to non-filling up of vacant post (₹1,338.00 lakh under salaries) and regularisation of provisional employees (₹15.99 lakh under wages)

Saving of ₹1.40 lakh intimated due to non-drawal of MACP arrear of officers and staff under District Offices.

Saving of ₹2.05 lakh and ₹2.14 lakh also occurred under this head of account during 2022-23 and 2023-24 respectively.

- (iii) **Central Assistance (CA)**  
 24 Per Drop More Crop under  
 RKVY-RAFTAAR/CSS

O.	2,691.00			
R.	(-),716.00	1,975.00	1,975.00	...

Reduction of ₹716.00 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹716.00 lakh under grants-in-aid general).

**Grant No. 32 Horticulture - Concl.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(iv)	<b>Central Assistance (CA)</b>			
	<b>2401 Crop Husbandry</b>			
	119 Horticulture and Vegetable Crops			
	21 National Bamboo Mission/CSS			
	O.	1,000.00		
	R.	(-)683.91	316.09	302.29
				(-)13.80

Reduction of ₹683.91 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹683.91 lakh under grants-in-aid general).

Reasons for saving of ₹13.80 lakh have not been intimated (July 2025).

(v)	01 Direction			
	O.	765.91		
	S.	20.20		
	R.	(-)246.98	539.13	535.35
				(-)3.78

Reduction of ₹246.98 lakh from the provision by way of surrender, stated due to non-filling up of vacant post (₹232.00 lakh under salaries) and regularisation of provisional employees (₹14.98 lakh under wages)

Saving of ₹3.78 lakh intimated due to non-drawal of MACP arrear of officers and staff under District Offices.

Saving of ₹9.22 lakh and ₹1.46 lakh also occurred under this head of account during 2022-23 and 2023-24 respectively.

(vi)	03 Horticulture Farms			
	O.	49.94		
	R.	(-)36.00	13.94	13.21
				(-)0.73

Reduction of ₹36.00 lakh from the provision by way of surrender, stated due to re-provision of fund to other head of account (₹36.00 lakh under salaries).

Saving of ₹0.73 lakh intimated due to non-drawal of MACP arrear of officers and staff.

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**Information on unspent amount lying in the DDOs Bank Account as on 31 March 2025 was not received from the Government of Mizoram.**

**Grant No. 33 Land Resources, Soil and Water Conservation  
(All Voted)**

	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
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(₹ in thousand)

**33.1 Revenue:****Major Head:****2402 Soil and Water Conservation**

Original	28,47,39			
Supplementary	13,91,18	42,38,57	34,50,35	(-)7,88,22

Amount surrendered during the year (31 March 2025) 7,70,60

**Notes and Comments:****33.1 Revenue:**

**33.1.1** Against the available saving of ₹788.22 lakh, ₹770.60 lakh only was surrendered during the year.

**33.1.2** In view of the saving of ₹788.22 lakh, supplementary provision of ₹1,391.18 lakh obtained during the year proved excessive.

**33.1.3** Saving of ₹150.07 lakh (5.38 *per cent* of the total budget provision) also occurred under this grant during 2023-24.

**33.1.4** Saving occurred mainly under:

<b>Serial Number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
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(₹ in lakh)

- (i) **2402 Soil and Water Conservation**  
102 Soil Conservation  
02 Rubber Nursery and Plantation (NABARD)

O.	844.11			
S.	1,314.76			
R.	(-)384.87	1,774.00	1,773.99	(-)0.01

Reduction of ₹384.87 lakh from the provision by way of surrender, stated due to amount meant for payment of GST, contractor's benefit, *etc.* as works were executed departmentally (₹384.87 lakh under minor civil and electrical works).

**Grant No. 33 Land Resources, Soil and Water Conservation – Concl'd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

Reasons for saving of ₹0.01 lakh have not been intimated (July 2025).

(ii)	<b>2402 Soil and Water Conservation</b>			
	001 Direction and Administration			
	02 Administration			
	O. 1,907.51			
	S. 37,59			
	R. (-)360.62	1,584.48	1,566.97	(-)17.51

Reduction of ₹360.62 lakh from the provision by way of surrender, stated due to retirement of staff (₹357.69 lakh under salaries), regularisation of provisional employees (₹2.64 lakh under wages), insufficient fund to meet pending claims (₹0.26 lakh and ₹0.01 lakh under medical treatment and domestic travel expenses respectively) and less amount drawn by District Office, Khawzawl (₹0.02 lakh under office expenses).

Reasons for saving of ₹17.51 lakh have not been intimated (July 2025).

Saving of ₹0.04 lakh also occurred under this head of account during 2023-24.

(iii)	01 Direction			
	O. 81.77			
	S. 15.00			
	R. (-)25.11	71.66	71.56	(-)0.10

Reduction of ₹25.11 lakh from the provision by way of surrender, stated due to retirement of Director and staff (₹25.01 lakh under salaries) and insufficient fund to meet pending claims (₹0.10 lakh under medical expenses).

Reasons for saving of ₹0.10 lakh have not been intimated (July 2025).

Saving of ₹0.01 lakh also occurred under this head of account during 2023-24.

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**Information on unspent amount lying in the DDOs Bank Account as on 31 March 2025 was not received from the Government of Mizoram.**

**Grant No. 34 Animal Husbandry and Veterinary  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
<b>(₹ in thousand)</b>				
<b>34.1</b>	<b>Revenue:</b>			
	<b>Major Heads:</b>			
<b>2403</b>	<b>Animal Husbandry</b>			
<b>2404</b>	<b>Dairy Development</b>			
	Original	67,73,28		
	Supplementary	6,28,20	74,01,48	65,83,02
				(-)8,18,46
	Amount surrendered during the year (31 March 2025)			7,97,53
<b>34.2</b>	<b>Capital:</b>			
	<b>Major Head:</b>			
<b>4403</b>	<b>Capital Outlay on Animal Husbandry</b>			
	Original	2,37,50		
	Supplementary	4,36,19	6,73,69	5,92,66
				(-)81,03
	Amount surrendered during the year (31 March 2025)			81,03

**Notes and Comments:**

**34.1 Revenue:**

**34.1.1** Against the available saving of ₹818.46 lakh, ₹797.53 lakh only was surrendered during the year.

**34.1.2** In view of the saving of ₹818.46 lakh, supplementary provision of ₹628.20 lakh obtained during the year proved unnecessary as the actual expenditure of ₹6,583.02 lakh did not come to the original budget provision of ₹6,773.28 lakh.

**34.1.3** Saving of ₹674.21 lakh and ₹1,267.01 (8.24 per cent and 17.12 per cent of the total budget provision) also occurred under this grant during 2022-23 and 2023-24 respectively.

**Grant No. 34 Animal Husbandry and Veterinary - Contd.****34.1.4 Saving occurred mainly under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(i)	<b>2403 Animal Husbandry</b>			
	001 Direction and Administration			
	02 Administration			
	O. 1,229.99			
	S. 2.60			
	R. (-)132.17	1,100.42	1,110.06	(-)0.36

Reduction of ₹132.17 lakh from the provision by way of surrender, stated due to non-increase in dearness allowances as anticipated (₹125.27 lakh under salaries), regularised of employees (₹6.88 lakh under wages) and lesser amount for matching claims (₹0.02 lakh under rent, rates and taxes for land and buildings).

Reasons for saving of ₹0.36 lakh have not been intimated (July 2025).

Saving of ₹18.72 lakh and ₹52.78 lakh also occurred under this head of account during 2022-23 and 2023-24 respectively.

(ii)	<b>101 Veterinary Services and Animal Health</b>			
	01 Hospital and Dispensary			
	O. 2,370.10			
	R. (-)101.14	2,268.96	2,256.48	(-)12.48

Reduction of ₹101.14 lakh from the provision was the net effect of (a) decrease of ₹116.14 lakh by way of surrender, stated due to non-increase in dearness allowances as anticipated (₹113.28 lakh under salaries), retirement of provisional employee (₹2.32 lakh under wages) and lesser amount for matching claims (₹0.02 lakh under domestic travel expenses) and unutilised of letter of credit (₹0.52 lakh under office expenses), (b) further decrease of ₹17.00 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹17.00 lakh under wages) and (c) increase of ₹32.00 lakh through re-appropriation, reasons not stated (₹32.00 lakh under domestic travel expenses).

Reasons for saving of ₹12.48 lakh have not been intimated (July 2025).

Saving of ₹14.35 lakh also occurred under this head of account during 2023-24.

**Grant No. 34 Animal Husbandry and Veterinary - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(iii)	<b>Central Assistance (CA)</b>			
	<b>2403 Animal Husbandry</b>			
	103 Poultry Development			
	02 Poultry Development under NLM/CSS			
	O. 105.00			
	S. 28.59			
	R. (-)105.00	28.59	28.59	...

Reduction of ₹105.00 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹105.00 lakh under salaries).

(iv)	<b>Central Assistance (CA)</b>			
	101 Veterinary Services and Animal Health			
	10 Livestock Health and Disease Control/CSS			
	O. 480.00			
	S. 173.79			
	R. (-)84.09	569.70	569.66	(-)0.04

Reduction of ₹84.09 lakh from the provision by way of surrender, stated due to late received of sanction of fund from the Government of India (₹84.09 lakh under wages).

Reasons for saving of ₹0.04 lakh have not been intimated (July 2025).

Saving of ₹0.01 lakh also occurred under this head of account during 2023-24.

(v)	<b>Central Assistance (CA)</b>			
	105 Piggery Development			
	02 Piggery Development under NLM/CSS			
	O. 80.00			
	R. (-)80.00	...	...	...

Withdrawal of the entire provision of ₹80.00 lakh by way of surrender, stated due to non-release of fund by the Government of India (₹80.00 lakh under grants-in-aid general).

Withdrawal of the entire provision of ₹80.00 lakh by way of surrender also occurred under this head of account during 2023-24.

**Grant No. 34 Animal Husbandry and Veterinary - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
---------------	------	-------------	--------------------	--------------------------

(₹ in lakh)

(vi)	<b>Central Assistance (CA)</b>			
	<b>2403 Animal Husbandry</b>			
	107 Fodder and Feed Development			
	02 Fodder and Feed Development/CSS			
	O. 80.00			
	R. (-)80.00	...	...	...

Withdrawal of the entire provision of ₹80.00 lakh by way of surrender, stated due to non-release of fund by the Government of India (₹80.00 lakh under grants-in-aid general).

Withdrawal of the entire provision of ₹80.00 lakh by way of surrender also occurred under this head of account during 2023-24.

(vii)	103 Poultry Development			
	01 Poultry Development			
	O. 250.97			
	R. (-)40.36	210.61	210.59	(-)0.02

Reduction of ₹40.36 lakh from the provision was the net effect of (a) decrease of ₹25.36 lakh by way of surrender, stated due to non-increase in dearness allowances as anticipated and retirement of staffs (₹19.40 lakh under salaries) and regularisation of provisional employee (₹5.96 lakh under wages) and (b) further decrease of ₹15.00 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹15.00 lakh under wages).

Reasons for saving of ₹0.02 lakh have not been intimated (July 2025).

Saving of ₹12.38 lakh also occurred under this head of account during 2023-24.

(viii)	107 Fodder and Feed Development			
	01 Fodder and Feed Development			
	O. 331.92			
	R. (-)35.17	296.75	296.73	(-)0.02

Reduction of ₹35.17 lakh from the provision by way of surrender, stated due to non-increase in dearness allowances as anticipated (₹22.41 lakh under salaries) and regularised of provisional employees (₹12.76 lakh under wages).

Reasons for saving of ₹0.02 lakh have not been intimated (July 2025).

Saving of ₹3.91 lakh and ₹10.06 lakh also occurred under this head of account during 2022-23 and 2023-24 respectively.

**Grant No. 34 Animal Husbandry and Veterinary - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
---------------	------	-------------	--------------------	--------------------------

(₹ in lakh)

(ix)	<b>2403 Animal Husbandry</b>			
	113 Administrative Investigation and Statistics			
	01 Information and Statistics			
	O.	84.60		
	R.	(-)30.94	53.66	53.65
				(-)0.01

Reduction of ₹30.94 lakh from the provision by way of surrender, stated due to non-increase in dearness allowances as anticipated (₹30.85 lakh under salaries) and lesser amount for matching claims (₹0.09 lakh under wages).

Reasons for saving of ₹0.01 lakh have not been intimated (July 2025).

Saving of ₹8.46 lakh also occurred under this head of account during 2023-24.

(x)	102 Cattle and Buffalo Development			
	01 Cattle Development			
	O.	296.60		
	R.	(-)26.38	270.22	267.46
				(-)2.76

Reduction of ₹26.38 lakh from the provision by way of surrender, stated due to non-increase in dearness allowances as anticipated (₹10.81 lakh under salaries) and regularised of provisional employees (₹15.57 lakh under wages).

Reasons for saving of ₹2.76 lakh have not been intimated (July 2025).

Saving of ₹8.05 lakh also occurred under this head of account during 2023-24.

(xi)	105 Piggery Development			
	01 Piggery Development			
	O.	346.71		
	S.	41.55		
	R.	(-)19.27	368.99	368.96
				(-)0.03

Reduction of ₹19.27 lakh from the provision by way of surrender, stated due to non-increase in dearness allowances as anticipated (₹16.18 lakh under salaries), lesser amount for matching claims (₹0.06 lakh under medical treatment), miscalculation of fund (₹2.48 lakh under grants-in-aid salaries) and specific reasons for the remaining amount (₹0.55 lakh under wages), not stated.

Reasons for saving of ₹0.03 lakh have not been intimated (July 2025).

**Grant No. 34 Animal Husbandry and Veterinary - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

Saving of ₹11.15 lakh and ₹2.13 lakh also occurred under this head of account during 2022-23 and 2023-24 respectively.

**(xii) 2403 Animal Husbandry**

- 101 Veterinary Services and Animal Health  
03 Rinderpest Eradication Programme

O.	138.54			
R.	(-)13.81	124.73	124.72	(-)0.01

Reduction of ₹13.81 lakh from the provision by way of surrender, stated due to non-increase in dearness allowances as anticipated (₹13.81 lakh under salaries).

Reasons for saving of ₹0.01 lakh have not been intimated (July 2025).

Saving of ₹9.51 lakh also occurred under this head of account during 2023-24.

**(xiii) 001 Direction and Administration**

- 01 Direction

O.	427.95			
S.	169.27			
R.	(-)12.58	584.64	584.60	(-)0.04

Reduction of ₹12.58 lakh from the provision by way of surrender, stated due to non-increase in dearness allowances as anticipated (₹11.79 lakh under salaries), regularisation of provisional employee (₹0.68 lakh under wages), unutilised of letter of credit (₹0.10 lakh under medical treatment) and lesser amount for matching claims (₹0.01 lakh under domestic travel expenses).

Reasons for saving of ₹0.04 lakh have not been intimated (July 2025).

Saving of ₹2.34 lakh also occurred under this head of account during 2023-24.

**(xiv) 101 Veterinary Services and Animal Health**

- 07 State Vety Council

O.	68.00			
R.	(-)12.38	55.62	55.61	(-)0.01

Reduction of ₹12.38 lakh from the provision by way of surrender, stated due to non-increase in dearness allowances as anticipated (₹12.38 lakh under salaries).

**Grant No. 34 Animal Husbandry and Veterinary - Concl'd.**

Reasons for saving of ₹0.01 lakh have not been intimated (July 2025).

Saving of ₹29.18 lakh also occurred under this head of account during 2023-24.

**34.2 Capital:**

**34.2.1** Available saving of ₹81.03 lakh was surrendered during the year.

**34.2.2** In view of the saving of ₹81.03 lakh, supplementary provision of ₹436.19 lakh obtained during the year proved excessive.

**34.2.3** Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
				(₹ in lakh)
(i)	<b>4403 Capital Outlay on Animal Husbandry</b>			
	101 Veterinary Services and Animal Health			
	01 Animal Slaughter House/NABARD			
	O.	237.50		
	S.	436.19		
	R.	(-)81.03	592.66	592.66 ...

Reasons for reduction of ₹81.03 lakh from the provision by way of surrender, stated due to late received of allocation of fund from the Government of India (₹81.03 lakh under infrastructural assets).

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**Information on unspent amount lying in the DDOs Bank Account as on 31 March 2025 was not received from the Government of Mizoram.**

**Grant No. 35 Fisheries  
(All Voted)**

	<b>Total grant</b>		<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
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(₹ in thousand)

**35.1 Revenue:**

**Major Head:**

**2405 Fisheries**

Original	11,01,43			
Supplementary	46,07,43	57,08,86	43,58,34	(-)13,50,52
Amount surrendered during the year (31 March 2025)				13,49,40

**Notes and Comments:**

**35.1 Revenue:**

**35.1.1** Against the available saving of ₹1,350.52 lakh, ₹1,349.40 lakh only was surrendered during the year.

**35.1.2** In view of the saving of ₹1,350.52 lakh, supplementary provision of ₹4,607.43 lakh obtained during the year proved excessive.

**35.1.3** Saving occurred mainly under:

<b>Serial Number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
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(₹ in lakh)

(i) **Central Assistance (CA)**

**2405 Fisheries**

101 Inland Fisheries  
06 PMMSY/CSS

S.	4,226.90			
R.	(-)1,246.00	2,980.90	2,980.90	...

Reduction of ₹1,246.00 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹1,246.00 lakh under grants-in-aid general).

**Grant No. 35 Fisheries – Concl.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(ii)	<b>2405 Fisheries</b>			
	001 Direction and Administration			
	02 Administration			
	O.	766.97		
	S.	12.20		
	R.	(-)49.39	729.78	728.67
				(-)1.11

Reduction of ₹49.39 lakh from the provision was the net effect of (a) decrease of ₹53.82 lakh by way of surrender (₹51.86 lakh, ₹1.47 lakh and ₹0.49 lakh under salaries, wages and medical treatment respectively) and (b) increase of ₹4.43 lakh through re-appropriation (₹3.83 lakh, ₹0.10 lakh and ₹0.50 lakh under domestic travel expenses, rent, rates and taxes for land and building and minor civil and electrical works respectively). Reasons for both decrease and increase not stated.

Reasons for saving of ₹1.11 lakh have not been intimated (July 2025).

(iii)	01 Direction			
	O.	318.01		
	S.	12.33		
	R.	(-)25.42	304.92	304.91
				(-)0.01

Reduction of ₹25.42 lakh from the provision was the net effect of (a) decrease of ₹22.57 lakh by way of surrender (₹21.46 lakh, ₹0.10 lakh, ₹0.01 lakh, ₹0.18 lakh ₹0.65 lakh and ₹0.17 lakh under salaries, wages, medical treatment, domestic travel expenses, fuels and lubricants and repair and maintenance respectively), (b) further decrease of ₹3.93 lakh through re-appropriation (₹3.83 lakh and ₹0.10 lakh under domestic travel expenses and fuels and lubricants respectively) and (b) increase of ₹1.08 lakh through re-appropriation (₹1.08 lakh under advertising and publicity). Reasons for both decreases and increases are not stated.

Reasons for saving of ₹0.01 lakh have not been intimated (July 2025).

(iv)	101 Inland Fisheries			
	06 SMS for PMMSY			
	S.	352.00		
	R.	(-)20.73	331.27	331.27
				...

Reduction of ₹20.73 lakh from the provision by way of surrender, stated due to non-release of Central Share by the Government of India (₹20.73 lakh under grants-in-aid general).

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**Information on unspent amount lying in the DDOs Bank Account as on 31 March 2025 was not received from the Government of Mizoram.**

**Grant No. 36 Environment, Forest and Climate Change  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
<b>(₹ in thousand)</b>				
<b>36.1</b>	<b>Revenue:</b>			
	<b>Major Heads:</b>			
<b>2406</b>	<b>Forestry and Wild Life</b>			
<b>3435</b>	<b>Ecology and Environment</b>			
	Original	1,40,46,08		
	Supplementary	3,63,26	1,44,09,34	93,52,78
				(-)50,56,56
	Amount surrendered during the year (31 March 2025)			49,66,05
<b>36.2</b>	<b>Capital:</b>			
	<b>Major Head:</b>			
<b>4406</b>	<b>Capital Outlay on Forestry and Wild Life</b>			
	Original	...		
	Supplementary	36,23	36,23	36,23
				...
	Amount surrendered during the year (31 March 2025)			...

**Notes and Comments:**

**36.1 Revenue:**

**36.1.1** Against the available saving of ₹5,056.56 lakh, ₹4,966.05 lakh only was surrendered during the year.

**36.1.2** In view of the saving of ₹5,056.56 lakh, supplementary provision of ₹363.26 lakh obtained during the year proved unnecessary as the actual expenditure of ₹9,352.78 lakh did not come to the original budget provision of ₹14,046.08 lakh.

**36.1.3** Saving of ₹12,949.40 lakh and ₹5,911.86 lakh (48.74 per cent and 35.62 per cent of the total budget provision) also occurred under this grant during 2022-23 and 2023-24 respectively.

**Grant No. 36 Environment, Forest and Climate Change - Contd.**

36.1.4 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	<b>Central Assistance (CA)</b>			
	<b>2406 Forestry and Wild Life</b>			
	01 Forestry			
	102 Social and Farm Forestry			
	13 Green India Mission/CSS			
	O.	2,400.20		
	R.	(-)2,400.20	...	...

Reasons for withdrawal of the entire provision of ₹2,400.20 lakh by way of surrender, not stated (₹2,081.00 lakh and ₹319.20 lakh under minor civil and electrical works and other revenue expenditure respectively).

(ii)	<b>Central Assistance (CA)</b>			
	09 Conservation of Natural Resources and Ecosystems/CSS			
	O.	434.00		
	R.	(-)350.64	83.36	83.37 (+)0.01

Reasons for reduction of ₹350.64 lakh from the provision by way of surrender, not stated (₹22.82 lakh, ₹312.04 lakh and ₹15.78 lakh under wages, minor civil and electrical works and other revenue expenditure respectively).

Reasons for excess of ₹0.01 lakh have not been intimated (July 2025).

Excess of ₹0.01 lakh and ₹0.01 lakh also occurred under this head of account during 2022-23 and 2023-24 respectively.

(iii)	001 Direction and Administration			
	02 Administration			
	O.	2,428.87		
	S.	19.73		
	R.	(-)239.78	2,208.82	2,208.85 (+)0.03

Reduction of ₹239.78 lakh from the provision was the net effect of (a) decrease of ₹213.58 lakh by way of surrender, reasons not stated (₹205.66 lakh, ₹2.75 lakh, ₹0.01 lakh, ₹0.01 lakh, ₹0.82 lakh and ₹4.33 lakh under salaries, wages, medical treatment, domestic travel expenses, office expenses and other revenue expenditure respectively) and (b) further decrease of ₹26.20 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹26.20 lakh under other revenue expenditure).

**Grant No. 36 Environment, Forest and Climate Change - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

Reasons for excess of ₹0.03 lakh have not been intimated (July 2025).

Excess of ₹0.04 lakh also occurred under this head of account during 2023-24.

(iv)	<b>Central Assistance (CA)</b>				
	<b>2406 Forestry and Wild Life</b>				
	02 Environmental Forestry and Wild Life				
	110 Wild Life Preservation				
	14 Integrated Development of Wildlife Habitat/CSS				
	O.	644.49			
	R.	(-)174.97	469.52	469.53	(+)0.01

Reasons for reduction of ₹174.97 lakh from the provision by way of surrender, not stated (₹146.61 lakh and ₹28.36 lakh under minor civil and electrical works and other revenue expenditure respectively).

Reasons for excess of ₹0.01 lakh have not been intimated (July 2025).

Excess of ₹0.01 lakh also occurred under this head of account during 2023-24.

(v)	01 Preservation of Wild life				
	O.	728.40			
	S.	61.30			
	R.	(-)142.09	647.61	645.79	(-)1.82

Reasons for reduction of ₹142.09 lakh from the provision by way of surrender, not stated (₹135.29 lakh, ₹0.50 lakh, ₹0.01 lakh, ₹0.09 lakh, ₹3.30 lakh, ₹0.04 lakh and ₹2.86 lakh under salaries, wages, medical treatment, domestic travel expenses, office expenses, minor civil and electrical works and other revenue expenditure respectively).

Reasons for saving of ₹1.82 lakh have not been intimated (July 2025).

(vi)	<b>Central Assistance (CA)</b>				
	01 Forestry				
	102 Social and Farm Forestry				
	08 Intensification of Forest Management/CSS				
	O.	221.94			
	R.	(-)130.42	91.52	91.52	...

**Grant No. 36 Environment, Forest and Climate Change - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

Reasons for reduction of ₹130.42 lakh from the provision by way of surrender, not stated (₹46.87 lakh, ₹53.33 lakh and ₹30.22 lakh under wages, minor civil and electrical works and other revenue expenditure respectively).

(vii)	<b>Central Assistance (CA)</b>			
	<b>2406 Forestry and Wild Life</b>			
	02 Environmental Forestry and Wild Life			
	110 Wild Life Preservation			
	15 Dampa Tiger Reserve (CSS)			
	O.	465.00		
	R.	(-)56.30	408.70	356.30
				(-)52.40

Reasons for reduction of ₹56.30 lakh from the provision by way of surrender, not stated (₹56.30 lakh under other revenue expenditure).

Reasons for saving of ₹52.40 lakh have not been intimated (July 2025).

(viii)	01 Forestry			
	003 Education and Training			
	01 Training of Forest Personnel			
	O.	155.60		
	R.	(-)59.47	96.13	96.14
				(+)0.01

Reasons for reduction of ₹59.47 lakh from the provision by way of surrender, not stated (₹59.08 lakh, ₹0.01 lakh, ₹0.05 lakh, ₹0.30 lakh and ₹0.03 lakh under salaries, domestic travel expenses, office expenses, repair and maintenance and other revenue expenditure respectively).

Reasons for excess of ₹0.01 lakh have not been intimated (July 2025).

(ix)	101 Forest Conservation, Development and Regeneration			
	08 Maintenance of Forest			
	O.	985.61		
	R.	(-)19.13	966.48	930.24
				(-)36.24

Reasons for reduction of ₹19.13 lakh from the provision by way of surrender, not stated (₹0.10 lakh and ₹19.03 lakh under wages and minor civil and electrical works respectively).

Reasons for saving of ₹36.24 lakh have not been intimated (July 2025).

**Grant No. 36 Environment, Forest and Climate Change - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(x)	<b>2406 Forestry and Wild Life</b>			
	01 Forestry			
	005 Survey and Utilisation of Forest Resources			
	02 Working Plan Officer (W.P.O.)			
	O. 232.32			
	R. (-)53.55	178.77	178.78	(+)0.01

Reduction of ₹53.55 lakh from the provision was the net effect of (a) decrease of ₹51.52 lakh by way of surrender, reasons not stated (₹50.84 lakh, ₹0.01 lakh, ₹0.01 lakh, ₹0.32 lakh and ₹0.34 lakh under salaries, medical treatment, domestic travel expenses, office expenses and other revenue expenditure respectively) and (b) further decrease of ₹2.03 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹0.03 lakh and ₹2.00 lakh under medical treatment and other revenue expenditure respectively).

Reasons for excess of ₹0.01 lakh have not been intimated (July 2025).

(xi)	101 Forest Conservation, Development and Regeneration			
	01 Forest Protection			
	O. 133.94			
	R. (-)15.23	118.71	118.71	...

Reasons for reduction of ₹15.23 lakh from the provision by way of surrender, not stated (₹15.04 lakh, ₹0.01 lakh, ₹0.08 lakh and ₹0.10 lakh under salaries, medical treatment, domestic travel expenses and other revenue expenditure respectively).

**36.1.5** Saving mentioned at serial number 36.1.4 above was partly offset by excess under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(i)	<b>2406 Forestry and Wild Life</b>			
	01 Forestry			
	001 Direction and Administration			
	01 Direction			
	O. 1,378.13			
	S. 154.48			
	R. 10.32	1,542.93	1,542.81	(-)0.12

**Grant No. 36 Environment, Forest and Climate Change - Concl'd.**

Augmentation of ₹10.32 lakh in the provision was the net effect of (a) increase of ₹51.48 lakh through re-appropriation, stated due to re-provision of fund from other head of account ₹0.03 lakh, ₹36.45 lakh and ₹15.00 lakh under medical treatment, domestic travel expenses and minor civil and electrical works respectively), (b) decrease of ₹23.25 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹20.25 lakh and ₹3.00 lakh under office expenses and scholarships respectively) and (c) further decrease of ₹17.91 lakh by way of surrender, reasons not stated (₹6.89 lakh, ₹0.13 lakh, ₹3.40 lakh, ₹7.08 lakh ₹0.06 lakh, ₹0.08 lakh and ₹0.27 lakh under salaries, office expenses, rent, rates and taxes for land and buildings, advertising and publicity, professional services, repair and maintenance and other revenue expenditure respectively)

Reasons for saving of ₹0.12 lakh have not been intimated (July 2025).

Saving of ₹1.32 lakh also occurred under this head of account during 2023-24.

**Grant No. 37 Co-operation  
(All Voted)**

		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousand)				
<b>37.1</b>	<b>Revenue:</b>			
	<b>Major Head:</b>			
<b>2425</b>	<b>Co-operation</b>			
	Original	15,16,74		
	Supplementary	1,34,65	16,51,39	15,08,36
				(-)1,43,03
	Amount surrendered during the year (31 March 2025)			1,52,49
<b>37.2</b>	<b>Capital</b>			
	<b>Major Heads:</b>			
<b>4425</b>	<b>Capital Outlay on Co-operation</b>			
<b>6425</b>	<b>Loans for Co-operation</b>			
	Original	...		
	Supplementary	80,69	80,69	80,68
				(-)1
	Amount surrendered during the year (31 March 2025)			1

**Notes and Comments:**

**37.1 Revenue:**

**37.1.1** During the year 2024-25, ₹152.49 lakh was surrendered in anticipated surplus to the requirement, but actual saving worked out to ₹143.03 lakh only which indicates lack of budgetary management.

**37.1.2** In view of the saving of ₹143.03 lakh, supplementary provision of ₹134.65 lakh obtained during the year proved unnecessary as the actual expenditure of ₹1,508.36 lakh did not come to the original budget provision of ₹1,516.74 lakh.

**37.1.3** Saving of ₹214.71 lakh and ₹304.41 lakh (12.84 per cent and 16.99 per cent of the total budget provision) also occurred under this grant during 2022-23 and 2023-24 respectively.

**Grant No. 37 Co-operation - Concl.**

37.1.4 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(i)	<b>2425 Co-operation</b>			(₹ in lakh)
	001 Direction and Administration			
	02 Administration			
	O.	449.16		
	R.	(-144.16)	305.00	318.06
				(+)13.06

Reduction of ₹144.16 lakh from the provision by way of surrender, stated due to superannuation pension of staff (₹136.57 lakh under salaries), regularisation of staff (₹3.54 lakh under wages), non-receipt of claims from Mizoram State Health Care Scheme (₹0.11 lakh under medical treatment) and lesser requirement of fund (₹3.94 lakh under rent, rates and taxes for land and buildings)

Excess of ₹13.06 lakh intimated due to wrong booking of expenditure.

(ii)	01 Direction			
	O.	728.90		
	S.	8.03		
	R.	(-6.79)	730.14	726.61
				(-)3.53

Reduction of ₹6.79 lakh from the provision by way of surrender, stated due to non-filling up of vacant post of provisional employees (₹6.00 lakh under wages), non-receipt of claims from Mizoram State Health Care Scheme (₹0.71 lakh under medical treatment) and reasons for the remaining amount (₹0.08 lakh under salaries), not stated.

Saving of ₹3.53 lakh intimated due to correction made after submission of expenditure.

Saving of ₹1.21 lakh also occurred under this head of account during 2022-23,

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**Information on unspent amount lying in the DDOs Bank Account as on 31 March 2025 was not received from the Government of Mizoram.**

**Grant No. 38 Rural Development  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
(₹ in thousand)				
<b>38.1</b>	<b>Revenue:</b>			
	<b>Major Heads:</b>			
<b>2216</b>	<b>Housing</b>			
<b>2501</b>	<b>Special Programmes for Rural Development</b>			
<b>2505</b>	<b>Rural Employment</b>			
<b>2515</b>	<b>Other Rural Development Programmes</b>			
<b>2575</b>	<b>Other Special Area Programmes</b>			
	Original	4,56,51,65		
	Supplementary	30,52,45	4,87,04,10	2,44,72,20
				(-)2,42,31,90
	Amount surrendered during the year (31 March 2025)			2,42,32,03
<b>38.2</b>	<b>Capital:</b>			
	<b>Major Head:</b>			
<b>4515</b>	<b>Capital Outlay on Other Rural Development Programmes</b>			
	Original	...		
	Supplementary	27,59,00	27,59,00	27,59,00
				...
	Amount surrendered during the year (31 March 2025)			...

**Notes and Comments:**

**38.1 Revenue:**

**38.1.1** During the year 2024-25, ₹24,232.03 lakh was surrendered in anticipated surplus to the requirement, but actual saving worked out to ₹24,231.90 lakh only which indicates lack of budgetary management.

**Grant No. 38 Rural Development - Contd.**

**38.1.2** In view of the saving of ₹24,231.90 lakh, supplementary provision of ₹3,052.45 lakh obtained during the year proved unnecessary as the actual expenditure of ₹24,472.20 lakh did not come to the original provision of ₹45,651.65 lakh

**38.1.3** Saving of ₹18,417.15 lakh and ₹23,794.57 lakh (34.01 *per cent* and 40.55 *per cent* of the total budget provision) also occurred under this grant during 2022-23 and 2023-24 respectively.

**38.1.4** Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(i) **Central Assistance (CA)****2505 Rural Employment**02 *Rural Employment Guarantee Schemes*

101 National Rural Employment Programme

01 MG-NREGS/CSS

O. 10,788.60

R. (-)9,874.99 913.61 913.61 ...

Reduction of ₹9,874.99 lakh from the provision by way of surrender, stated due to short release of fund by the Government of India against projected amount for the financial year (₹9,874.99 lakh under grants-in-aid general).

(ii) **Central Assistance (CA)****2501 Special Programmes for Rural Development**06 *Self Employment Programmes*

102 National Rural Livelihood Mission

01 National Rural Livelihood Mission/CSS

O. 8,593.18

R. (-)5,407.03 3,186.15 3,186.15 ...

Reduction of ₹5,407.03 lakh from the provision by way of surrender, stated due to short release of fund by the Government of India against projected amount (₹4,072.99 lakh under grants-in-aid general and ₹1,334.04 lakh under grants-in-aid salaries respectively).

(iii) **Central Assistance (CA)****2216 Housing**03 *Rural Housing*

105 Indira Awaas Yojana

01 Pradhan Mantri Awas Yojana (Gramin)/CSS

O. 10,871.75

R. (-)4,271.50 6,600.25 6,600.25 ...

**Grant No. 38 Rural Development - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

Reduction of ₹4,271.50 lakh from the provision by way of surrender, stated due to short release of fund by the Government of India against projected amount for the financial year (₹4,271.50 lakh under grants-in-aid general).

(iv)	<b>Central Assistance (CA)</b>				
	<b>2501 Special Programmes for Rural Development</b>				
	05 <i>Wasteland Development</i>				
	101 National Wasteland Development Programme				
	02 Integrated Watershed Management Programme/CSS				
	O.	5,070.80			
	R.	(-1,501.80	3,569.00	3,569.00	...

Reduction of ₹1,501.80 lakh from the provision by way of surrender, stated due to short release of fund by the Government of India against projected amount for the financial year (₹1,501.80 lakh under grants-in-aid general).

(v)	<b>Central Assistance (CA)</b>				
	<b>2575 Special Programmes for Rural Development</b>				
	06 <i>Border Area Development</i>				
	101 Border Area Development Programme				
	01 BADP under RD Development/CSS				
	O.	1,400.00			
	R.	(-970.45	429.55	429.55	...

Reduction of ₹970.45 lakh from the provision by way of surrender, stated due to short release of fund by the Government of India (₹970.45 lakh under grant for creation of capital assets).

(vi)	<b>2501 Special Programmes for Rural Development</b>				
	06 <i>Self Employment Programmes</i>				
	102 National Rural Livelihood Mission				
	01 SMS for National Rural Livelihood Mission				
	S.	954.80			
	R.	(-600.79	354.01	354.01	...

**Grant No. 38 Rural Development - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

Reduction of ₹600.79 lakh from the provision was the net effect of (a) decrease of ₹491.90 lakh by way of surrender, stated due to short release of fund by the Government of India against projected amount for the financial year (₹491.90 lakh under grants-in-aid general) and (b) further decrease of ₹108.89 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹108.89 lakh under grants-in-aid general).

(vii) **Central Assistance (CA)****2505 Rural Employment**02 *Rural Employment Guarantee Schemes*

101 National Rural Employment Programme

05 MG\_NREGS (Admin)/CSS

O.	2,890.53			
R.	(-)514.05	2,376.48	2,376.48	...

Reduction of ₹514.05 lakh from the provision by way of surrender, stated due to short release of fund by the Government of India against projected amount for the financial year (₹514.05 lakh under grants-in-aid general).

(viii) **Central Assistance (CA)****2501 Special Programmes for Rural Development**06 *Self Employment Programmes*

102 National Rural Livelihood Mission

05 SVEP under NRLM/CSS

O.	408.13			
R.	(-)308.13	100.00	100.00	...

Reduction of ₹308.13 lakh from the provision by way of surrender, stated due to short release of fund by the Government of India against projected amount for the financial year (₹308.13 lakh under grants-in-aid general).

(ix) **Central Assistance (CA)**

04 Deen Dayal Upadhyaya Gram Jyoti Yojana (DDUGJY)/CSS

O.	721.79			
R.	(-)225.80	495.99	496.00	(+)0.01

Reduction of ₹225.80 lakh from the provision by way of surrender, stated due to short release of fund by the Government of India against projected amount for the financial year (₹225.80 lakh under grants-in-aid general).

**Grant No. 38 Rural Development - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

Reasons for excess of ₹0.01 lakh have not been intimated (July 2025).

(x)	<b>2515 Other Rural Development Programmes</b>			
	001 Direction and Administration			
	03 Block Level Administration			
	O.	1,066.93		
	S.	57.60		
	R.	(-)217.84	906.69	906.69 ...

Reduction of ₹217.84 lakh from the provision was the net effect of (a) decrease of ₹102.76 lakh by way of surrender, stated due to retirement and demise of staffs (₹98.51 lakh under salaries), regularisation of provisional employee (₹4.21 lakh under wages) and insufficient fund to meet the remaining claims (₹0.03 lakh and ₹0.01 lakh under medical treatment and domestic travel expenses respectively) and (b) further decrease of ₹115.08 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹115.08 lakh under salaries).

(xi)	<b>Central Assistance (CA)</b>			
	<b>2501 Special Programmes for Rural Development</b>			
	06 <i>Self Employment Programmes</i>			
	102 National Rural Livelihood Mission			
	03 R-SETI under NRLM/CSS			
	O.	170.00		
	R.	(-)131.55	38.45	38.45 ...

Reduction of ₹131.55 lakh from the provision by way of surrender, stated due to short release of fund by the Government of India against projected amount for the financial year (₹131.55 lakh under grants-in-aid general).

(xii)	<b>2515 Other Rural Development Programmes</b>			
	001 Direction and Administration			
	02 Administration			
	O.	680.75		
	R.	(-)122.96	557.79	557.79 ...

Reduction of ₹122.96 lakh from the provision was the net effect of (a) decrease of ₹94.18 lakh by way of surrender, stated due to non-filling up of vacant post, retirement and demise of staffs (₹93.57 lakh under salaries) and insufficient fund to meet the remaining claims (₹0.01 lakh, ₹0.01 lakh and ₹0.59 lakh under medical treatment, office expenses and rent, rates and taxes for land and building respectively) and (b) further decrease of ₹28.78 lakh through re-appropriation, reasons not stated (₹28.78 lakh under salaries).

**Grant No. 38 Rural Development - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(xiii) **2515 Other Rural Development Programmes**

003 Training

01 State Institute of R.D.

O. 414.78

S. 7.50

R. (-)105.17

317.11

317.11

...

Reasons for reduction of ₹105.17 lakh from the provision by way of surrender, not stated (₹105.17 lakh under grants-in-aid salaries).

## (xiv) 001 Direction and Administration

05 Administration of R.D. programme

O. 536.77

R. (-)102.11

434.66

434.66

...

Reduction of ₹102.11 lakh from the provision was the net effect of (a) decrease of ₹53.79 lakh by way of surrender, stated due to retirement of employees (₹53.76 lakh under salaries) and reasons for remaining amount (₹0.03 lakh under medical treatment), not stated and (b) further decrease of ₹48.32 lakh through re-appropriation, reasons not stated (₹48.32 lakh under salaries).

(xv) **Central Assistance (CA)****2505 Rural Employment**

02 Rural Employment Guarantee Schemes

101 National Rural Employment Programme

04 Project UNNATI under NREGS/CSS

O. 39.38

R. (-)39.38

...

...

...

Withdrawal of the entire provision of ₹39.38 lakh by way of surrender, stated due to short release of fund by the Government of India against projected amount for the financial year (₹39.38 lakh under grants-in-aid general).

Withdrawal of the entire provision of ₹39.38 lakh by way of surrender also occurred under this head of account during 2022-24.

**Grant No. 38 Rural Development - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(xvi)	<b>2515 Other Rural Development Programmes</b>			
	001 Direction and Administration			
	04 SLMC and Internal Audit			
	O.	126.71		
	R.	(-36.49)	90.22	90.23
				(+)0.01

Reasons for reduction of ₹36.49 lakh from the provision by way of surrender, not stated (₹36.45 lakh and ₹0.04 lakh under salaries and medical treatment respectively).

Reasons for excess of ₹0.01 lakh have not been intimated (July 2025).

(xvii)	<b>2501 Special Programmes for Rural Development</b>			
	06 <i>Self Employment Programmes</i>			
	102 National Rural Livelihood Mission			
	05 SMS for SVEP under NRLM			
	S.	45.35		
	R.	(-34.24)	11.11	11.11
				...

Reduction of ₹34.24 lakh from the provision by way of surrender, stated due to short release of fund for Central Share by the Government of India against projected amount for the financial year 2024-25 (₹34.24 lakh under grants-in-aid general).

(xviii)	<b>2515 Other Rural Development Programmes</b>			
	001 Direction and Administration			
	06 DRDO under RD Department			
	O.	720.27		
	S.	19.44		
	R.	(-28.51)	711.20	711.20
				...

Reduction of ₹28.51 lakh from the provision by way of surrender, stated due to retirement, demise and transfer of officers and staff (₹28.48 lakh under salaries) and reasons for the remaining amount (₹0.01 lakh and ₹0.02 lakh under medical treatment and domestic travel expenses respectively).

**Grant No. 38 Rural Development - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
---------------	------	-------------	--------------------	--------------------------

(₹ in lakh)

(xix)	<b>2501 Special Programmes for Rural Development</b>			
	06 <i>Self Employment Programmes</i>			
	102 National Rural Livelihood Mission			
	04 SMS for Deen Dayal Upadhyaya Gram Joyti Yojana (DDUGJY)			
	S.	80.20		
	R.	(-)25.09	55.11	...

Reduction of ₹25.09 lakh from the provision by way of surrender, stated due to short release of fund for Central Share by the Government of India (₹25.09 lakh under grants-in-aid general).

(xx)	<b>2515 Other Rural Development Programmes</b>			
	001 Direction and Administration			
	01 Direction			
	O.	681.14		
	S.	115.02		
	R.	(-)14.08	782.08	782.22 (+)0.14

Reduction of ₹14.08 lakh from the provision by way of surrender, stated due to retirement of staff (₹12.70 lakh under salaries), insufficient fund to meet the remaining claims (₹0.10 lakh, ₹0.01 lakh, ₹0.08 lakh and ₹0.01 lakh under medical treatment, rent, rates and taxes for land and building, advertising and publicity and other revenue expenditure respectively) and reasons for the remaining amount (₹1.18 lakh under wages), not stated.

Reasons for excess of ₹0.14 lakh have not been intimated (July 2025).

**38.1.5** Saving mentioned at serial number 38.1.4 above was partly offset by excess under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(i)	<b>2216 Housing</b>			
	03 <i>Rural Housing</i>			
	105 Indra Awaas Yojana			
	01 SMS for Pradhan Mantri Awas Yojana (Gramin)			
	S.	589.50		
	R.	143.86	733.36	733.36 ...

**Grant No. 38 Rural Development - Concl.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

Augmentation of ₹143.86 lakh in the provision through re-appropriation, stated due to insufficient fund and re-provision of fund from other head of account (₹143.86 lakh under grants-in-aid general).

(ii)	<b>2501 Special Programmes for Rural Development</b>				
	05 <i>Wasteland Development</i>				
	101 National Wasteland Development Programme				
	02 SMS for Integrated Watershed Management Programme				
	S.	287.67			
	R.	108.89	396.56	396.56	...

Augmentation of ₹108.89 lakh in the provision through re-appropriation, reasons not stated (₹108.89 lakh under grants-in-aid general).

(iii)	<b>Central Assistance (CA)</b>				
	<b>2505 Rural Employment</b>				
	02 <i>Rural Employment Guarantee Schemes</i>				
	101 National Rural Employment Programme				
	03 Social Audit/CSS				
	O.	220.14			
	R.	48.30	268.44	268.44	...

Augmentation of ₹48.30 lakh in the provision was the net effect of (a) increase of ₹48.32 lakh through re-appropriation, stated due to insufficient fund and re-provision of fund from other head of account (₹47.68 lakh and ₹0.64 lakh under grants-in-aid general and grants-in-aid salaries respectively) and (b) decrease of ₹0.02 lakh by way of surrender, reasons not stated (₹0.01 lakh and ₹0.01 lakh under grants-in-aid general and grants-in-aid salaries respectively).

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**Information on unspent amount lying in the DDOs Bank Account as on 31 March 2025 was not received from the Government of Mizoram.**

**Grant No. 39 Power and Electricity  
(All Voted)**

		Total grant	Actual expenditure	Excess (+) Saving (-)
<b>(₹ in thousand)</b>				
<b>39.1</b>	<b>Revenue:</b>			
	<b>Major Heads:</b>			
<b>2801</b>	<b>Power</b>			
<b>3053</b>	<b>Civil Aviation</b>			
	Original	8,91,73,34		
	Supplementary	1,39,74,76	10,31,48,10	10,04,80,06
				(-)26,68,04
	Amount surrendered during the year (31 March 2025)			26,79,84
<b>39.2</b>	<b>Capital:</b>			
	<b>Major Head:</b>			
<b>4801</b>	<b>Capital Outlay on Power Projects</b>			
	Original	51,78,62		
	Supplementary	95,58,56	1,47,37,18	1,19,22,11
				(-)28,15,07
	Amount surrendered during the year (31 March 2025)			8,02,28

**Notes and Comments:**

**39.2 Capital:**

**39.2.1** Against the available saving of ₹2,815.07 lakh, ₹802.28 lakh only was surrendered during the year.

**39.2.2** In view of the saving of ₹2,815.07 lakh, supplementary provision of ₹9,558.56 lakh obtained during the year proved excessive.

**39.2.3** Saving of ₹738.22 lakh and ₹1,015.53 lakh (13.90 *per cent* and 13.34 *per cent* of the total budget provision) also occurred under this grant during 2022-23 and 2023-24 respectively.

**Grant No. 39 Power and Electricity - Concl.**

39.2.4 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	<b>Central Assistance (CA)</b>			
	<b>4801 Capital Outlay on Power Projects</b>			
	05 <i>Transmission and Distribution</i>			
	800 Other Expenditure			
	05 Distribution/CSS			
	O.	732.19		
	R.	(-732.19	...	...

Withdrawal of the entire provision of ₹732.19 lakh by way of surrender, stated due to non-receipt of allocation of fund from the Government of Mizoram (₹732.19 lakh under infrastructural assets).

Withdrawal of the entire provision of ₹732.19 lakh by way of surrender also occurred under this head of account during 2023-24

(ii)	01 <i>Hydel Generation</i>			
	052 Machinery and Equipment			
	01 Replacement of Overloaded Distribution Transformer			
	O.	700.00	700.00	...
				(-700.00)
(iii)	02 Installation of Grid Connected Roof Top Solar Plants			
	O.	700.00	700.00	...
				(-700.00)
(iv)	03 Other Infrastructural Assets			
	O.	612.79	612.79	...
				(-612.79)

Saving of ₹700.00 lakh, ₹700.00 lakh and ₹612.79 lakh at serial number (ii), (iii) and (iv) above respectively, intimated due to non-receipt of fund allocation and expenditure sanction from the Government of Mizoram.

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**Information on unspent amount lying in the DDOs Bank Account as on 31 March 2025 was not received from the Government of Mizoram.**

**Grant No. 40 Commerce and Industries  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
<b>(₹ in thousand)</b>				
<b>40.1</b>	<b>Revenue:</b>			
	<b>Major Heads:</b>			
<b>2435</b>	<b>Other Agriculture Programmes</b>			
<b>2851</b>	<b>Village and Small Industries</b>			
<b>2852</b>	<b>Industries</b>			
<b>2853</b>	<b>Non-ferrous Mining and Metallurgical Industries</b>			
	Original	60,01,80		
	Supplementary	16,48,53	76,50,33	67,75,75
				(-)8,74,58
	Amount surrendered during the year (31 March 2025)			8,57,24
<b>40.2</b>	<b>Capital:</b>			
	<b>Major Heads:</b>			
<b>4047</b>	<b>Capital Outlay on Other Fiscal Services</b>			
<b>4435</b>	<b>Capital Outlay on Other Agricultural Programmes</b>			
	Original	42,31		
	Supplementary	1,52,00	1,94,31	1,94,26
				(-)5
	Amount surrendered during the year (31 March 2025)			...

**Notes and Comments:**

**40.1 Revenue:**

**40.1.1** Against the available saving of ₹874.58 lakh, ₹857.24 lakh only was surrendered during the year.

**40.1.2** In view of the saving of ₹874.58 lakh, supplementary provision of ₹1,648.53 lakh obtained during the year proved excessive.

**Grant No. 40 Commerce and Industries - Contd.**

**40.1.3** Saving of ₹488.52 lakh and ₹568.73 lakh (6.93 *per cent* and 8.33 *per cent* of the total budget provision) also occurred under this grant during 2022-23 and 2023-24 respectively.

**40.1.4** Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹ in lakh)
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(i) **2851 Village and Small Industries**

- 101 Industrial Estates  
02 SMS for NEA

S.	624.51			
R.	(-400.00)	224.51	224.51	...

Reasons for reduction of ₹400.00 lakh from the provision by way of surrender, not stated (₹400.00 lakh under grant for creation of capital assets).

(ii) 102 Small Scale Industries  
01 Supervision of Small Scale Industries

O.	783.51			
S.	249.36			
R.	(-122.26)	910.61	897.91	(-12.70)

Reasons for reduction of ₹122.26 lakh from the provision by way of surrender, not stated (₹16.64 lakh, ₹0.05 lakh, ₹0.01 lakh and ₹105.56 lakh under salaries, medical treatment, advertising and publicity and grants-in-aid salaries respectively).

Reasons for saving of ₹12.70 lakh have not been intimated (July 2025).

Saving of ₹25.40 lakh also occurred under this head of account during 2022-23.

(iii) **2853 Village and Small Industries**  
02 *Regulation and Development of Mines*  
001 Direction and Administration  
01 Direction

O.	726.70			
S.	18.44			
R.	(-72.93)	672.21	672.20	(-0.01)

**Grant No. 40 Commerce and Industries - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

Reduction of ₹72.93 lakh from the provision was the net effect of (a) decrease of ₹94.56 lakh by way of surrender, stated due to retirement of employees (₹88.43 lakh under salaries) and specific reasons for the remaining amount (₹6.13 lakh under wages), not stated and (b) increase of ₹21.63 lakh through re-appropriation, stated due to re-provision of fund from other head of account (₹21.63 lakh under other revenue expenditure).

Reasons for saving of ₹0.01 lakh have not been intimated (July 2025).

Saving of ₹10.72 lakh and ₹0.11 lakh also occurred under this head of account during 2022-23 and 2023-24 respectively.

(iv)	<b>2435 Other Agricultural Programmes</b>				
	01 <i>Marketing and Quality Control</i>				
	101 Marketing facilities				
	01 Agricultural Marketing				
	O.	450.35			
	S.	3.26			
	R.	(-)55.15	398.46	398.45	(-)0.01

Reasons for reduction of ₹55.15 lakh from the provision by way of surrender, not stated (₹0.26 lakh and ₹54.89 lakh under salaries and wages respectively).

Saving of ₹0.01 lakh intimated due to insufficient fund for meeting other pending claims.

Saving of ₹17.09 lakh also occurred under this head of account during 2022-23.

(v)	<b>2851 Village and Small Industries</b>				
	105 Khadi and Village Industries				
	01 Promotion and Development of K.V.I				
	O.	1,389.65			
	S.	20.00			
	R.	(-)27.93	1,381.72	1,381.69	(-)0.03

Reasons for reduction of ₹27.93 lakh from the provision by way of surrender, not stated (₹27.90 lakh and ₹0.03 lakh under salaries and grants-in-aid salaries respectively).

Saving of ₹0.03 lakh intimated due to insufficient fund for meeting other pending claims.

Saving of ₹11.27 lakh also occurred under this head of account during 2022-23.

**Grant No. 40 Commerce and Industries - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
---------------	------	-------------	--------------------	--------------------------

(₹ in lakh)

(vi)	<b>2435 Other Agricultural Programmes</b>			
	01 <i>Marketing and Quality Control</i>			
	101 Marketing facilities			
	03 Other Expenditure			
	O.	283.55		
	S.	3.15		
	R.	(-)26.93	259.77	259.76
				(-)0.01

Reasons for reduction of ₹26.93 lakh from the provision by way of surrender, not stated (₹26.93 lakh under salaries).

Saving of ₹0.01 lakh intimated due to insufficient fund for meeting other pending claims.

Saving of ₹9.31 lakh and ₹0.01 lakh also occurred under this head of account during 2022-23 and 2023-24 respectively.

(vii)	<b>2852 Industries</b>			
	08 <i>Consumer Industries</i>			
	101 Edible Oils			
	01 Estimate of Ginger Oil Plant Establishment			
	O.	122.03		
	R.	(-)25.51	96.52	96.50
				(-)0.02

Reasons for reduction of ₹25.51 lakh from the provision by way of surrender, not stated (₹25.47 lakh and ₹0.04 lakh under salaries and medical treatment respectively).

Reasons for saving of ₹0.02 lakh have not been intimated (July 2025).

Saving of ₹7.20 lakh also occurred under this head of account during 2022-23.

(viii)	<b>2851 Village and Small Industries</b>			
	103 Handloom Industries			
	02 Promotion and Development of Handicraft Industries			
	O.	231.50		
	R.	(-)24.18	207.32	207.29
				(-)0.03

Reasons for reduction of ₹24.18 lakh from the provision by way of surrender, not stated (₹24.13 lakh and ₹0.05 lakh under salaries and advertising and publicity respectively).

**Grant No. 40 Commerce and Industries - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

Saving of ₹0.03 lakh intimated due to insufficient fund for meeting other pending claims.

Saving of ₹4.13 lakh also occurred under this head of account during 2022-23.

(ix)	<b>2851 Village and Small Industries</b>				
	001 Direction and Administration				
	01 Direction				
	O.	594.16			
	S.	74.00			
	R.	(-)17.40	650.76	648.23	(-)2.53

Reasons for reduction of ₹17.40 lakh from the provision by way of surrender, not stated (₹14.74 lakh, ₹2.10 lakh, ₹0.53 and ₹0.03 lakh under salaries, wages, printing and publication and advertising and publicity respectively).

Reasons for saving of ₹2.53 lakh have not been intimated (July 2025).

Saving of ₹0.47 lakh also occurred under this head of account during 2023-24.

(x)	<b>2853 Non-ferrous Mining and Metallurgical Industries</b>				
	02 Regulation and Development of Mines				
	101 Survey and Mapping				
	03 Minor Mineral Investigation Development				
	O.	26.70			
	R.	(-)17.63	9.07	9.07	...

Reduction of ₹17.63 lakh from the provision through re-appropriation, stated due to re-provision of fund to other head of account (₹17.63 lakh under minor civil and electrical works).

(xi)	<b>2851 Village and Small Industries</b>				
	102 Small Scale Industries				
	06 Development of Electronics				
	O.	24.12			
	R.	(-)15.49	8.63	8.26	(-)0.37

Reasons for reduction of ₹15.49 lakh from the provision by way of surrender, not stated (₹15.49 lakh under salaries).

**Grant No. 40 Commerce and Industries - Concl'd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

Reasons for saving of ₹0.37 lakh have not been intimated (July 2025).

(xii)	<b>2851 Village and Small Industries</b>			
	102 Small Scale Industries			
	03 District Industries Centre			
	O.	361.91		
	R.	(-)12.17	349.74	349.85
				(+0.11)

Reasons for reduction of ₹12.17 lakh from the provision by way of surrender, not stated (₹9.16 lakh and ₹3.01 lakh under salaries and wages respectively).

Reasons for excess of ₹0.11 lakh have not been intimated (July 2025).

Excess of ₹0.05 lakh also occurred under this head of account during 2023-24.

(xiii)	001 Direction and Administration			
	02 Administration			
	O.	165.57		
	R.	(-)11.76	153.81	153.79
				(-)0.02

Reasons for reduction of ₹11.76 lakh from the provision by way of surrender, not stated (₹11.76 lakh under salaries).

Saving of ₹0.02 lakh intimated due to insufficient fund for meeting other pending claims.

Saving of ₹0.78 lakh also occurred under this head of account during 2023-24.

(xiv)	103 Handloom Industries			
	01 Handloom Industries			
	O.	111.32		
	R.	(-)9.73	101.59	101.32
				(-)0.27

Reasons for reduction of ₹9.73 lakh from the provision by way of surrender, not stated (₹9.38 lakh and ₹0.35 lakh under salaries and wages respectively).

Reasons for saving of ₹0.27 lakh have not been intimated (July 2025).

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**Information on unspent amount lying in the DDOs Bank Account as on 31 March 2025 was not received from the Government of Mizoram.**

**Grant No. 41 Sericulture  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
<b>(₹ in thousand)</b>				
<b>41.1</b>	<b>Revenue:</b>			
	<b>Major Head:</b>			
<b>2851</b>	<b>Village and Small Industries</b>			
	Original	16,85,64		
	Supplementary	30,25	17,15,89	15,68,23
				(-)1,47,66
	Amount surrendered during the year (31 March 2025)			1,46,90
<b>41.2</b>	<b>Capital:</b>			
	<b>Major Head:</b>			
<b>4851</b>	<b>Capital Outlay on Village and Small Industries</b>			
	Original	...		
	Supplementary	1,00	1,00	1,00
				...
	Amount surrendered during the year (31 March 2025)			...

**Notes and Comments:**

**41.1 Revenue:**

**41.1.1** Against the available saving of ₹147.66 lakh, ₹146.90 lakh was surrendered during the year.

**41.1.2** In view of the saving of ₹147.66 lakh, supplementary provision of ₹30.25 lakh obtained during the year proved unnecessary as actual expenditure of ₹1,568.23 lakh did not come to the original budget provision of ₹1,685.64 lakh.

**41.1.3** Saving of ₹111.45 lakh and ₹130.93 lakh (6.19 *per cent* and 7.41 *per cent* of the total budget provision) also occurred under this grant during 2022-23 and 2023-24 respectively

**Grant No. 41 Sericulture - Contd.****41.1.4 Saving occurred mainly under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	<b>2851 Village and Small Industries</b>			
	107 Sericulture Industries			
	02 Administration			
	O.	1,468.71		
	S.	30.25		
	R.	(-88.52)	1,410.44	1,409.68
				(-0.76)

Reduction of ₹88.52 lakh from the provision was the net result of (a) decrease of ₹91.52 lakh by way of surrender, stated due to superannuation of staff (₹68.91 lakh under salaries) and regularisation of provisional employees (₹22.43 lakh under wages) and reasons for the remaining amount (₹0.05 lakh, ₹0.01 lakh and ₹0.12 lakh under medical treatment, domestic travel expenses and rents, rates and taxes for land and building respectively), not stated and (b) increase of ₹3.00 lakh through re-appropriation, stated due to re-provision of fund from other head of account (₹3.00 lakh under domestic travel expenses).

Specific reasons for saving of ₹0.76 lakh have not been intimated (July 2025).

Saving of ₹8.48 lakh also occurred under this head of account during 2023-24.

(ii)	01 Direction			
	O.	175.87		
	R.	(-43.60)	132.27	132.27
				...

Reduction of ₹43.60 lakh from the provision was the net result of (a) decrease of ₹45.60 lakh by way of surrender, stated due to superannuation of officers and staff (₹45.55 lakh under salaries) and reasons for the remaining amount (₹0.03 lakh and ₹0.02 lakh under medical treatment, and advertising and publicity respectively), not stated and (b) increase of ₹2.00 lakh through re-appropriation, stated due to re-provision of fund from other head of account (₹2.00 lakh under office expenses).

**Grant No. 41 Sericulture - Concl.**

<b>Serial Number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
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**(₹ in lakh)**

(iii)	<b>2851 Village and Small Industries</b>			
	107 Sericulture Industries			
	04 Marketing			
	O.	19.14		
	R.	(-)9.73	9.41	9.41 ...

Reduction of ₹9.73 lakh from the provision by way of surrender, stated due to superannuation of staff (₹9.67 lakh under salaries) and reasons for the remaining amount (₹0.06 lakh under medical treatment), not stated

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**Information on unspent amount lying in the DDOs Bank Account as on 31 March 2025 was not received from the Government of Mizoram.**

**Grant No. 42 Transport  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
<b>(₹ in thousand)</b>				
<b>42.1</b>	<b>Revenue:</b>			
	<b>Major Heads:</b>			
<b>2041</b>	<b>Taxes on Vehicles</b>			
<b>2057</b>	<b>Supplies and Disposals</b>			
<b>3055</b>	<b>Road Transport</b>			
<b>3056</b>	<b>Inland Water Transport</b>			
	Original	44,73,93		
	Supplementary	1,73,60	46,47,53	40,06,96
				(-)6,40,57
	Amount surrendered during the year (31 March 2025)			6,18,20
<b>42.2</b>	<b>Capital</b>			
	<b>Major Head:</b>			
<b>5055</b>	<b>Capital Outlay on Road Transport</b>			
	Original	...		
	Supplementary	65,40	65,40	65,09
				(-)31
	Amount surrendered during the year (31 March 2025)			31

**Notes and Comments:**

**42.1 Revenue:**

**42.1.1** Against the available saving of ₹640.57 lakh, ₹618.20 lakh was surrendered during the year.

**42.1.2** In view of the saving of ₹640.57 lakh, supplementary provision of ₹173.60 lakh obtained during the year proved unnecessary as actual expenditure of ₹4,006.96 lakh did not come to the original budget provision of ₹4,473.93 lakh.

**42.1.3** Saving of ₹414.28 lakh and ₹1,484.47 lakh (8.83 per cent and 25.97 per cent of the total budget provision) also occurred under this grant during 2022-23 and 2023-24 respectively.

**Grant No. 42 Transport - Contd.**

42.1.4 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(i)	<b>2041 Taxes on Vehicles</b>			
	001 Direction and Administration			
	02 Administration			
	O.	1,979.46		
	S.	1.56		
	R.	(-)255.42	1,725.60	1,725.49
				(-)0.11

Reasons for reduction of ₹255.42 lakh from the provision by way of surrender, not stated (₹249.66 lakh, ₹1.68 lakh, ₹0.33 lakh, ₹2.72 lakh, ₹0.02 lakh, ₹1.00 lakh and ₹0.01 lakh under salaries, wages, medical treatment, domestic travel expenses, office expenses, rents, rates and taxes for land and buildings and printing and publication respectively).

Reasons for saving of ₹0.11 lakh have not been intimated (July 2025).

Saving of ₹0.02 lakh and ₹0.42 lakh also occurred under this head of account during 2022-23 and 2023-24 respectively.

(ii)	<b>3055 Road Transport</b>			
	001 Direction and Administration			
	03 General Administration			
	O.	510.00		
	R.	(-)105.19	404.81	404.80
				(-)0.01

Reasons for reduction of ₹105.19 lakh from the provision by way of surrender, not stated (₹84.98 lakh, ₹0.05 lakh, ₹0.11 lakh, and ₹20.05 lakh under salaries, medical treatment, domestic travel expenses and repair and maintenance respectively).

Reasons for saving of ₹0.01 lakh have not been intimated (July 2025).

Saving of ₹0.03 lakh and ₹0.02 lakh also occurred under this head of account during 2022-23 and 2023-24 respectively.

(iii)	02 Administration			
	O.	719.05		
	S.	129.11		
	R.	(-)98.01	750.15	750.06
				(-)0.09

**Grant No. 42 Transport - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

Reasons for reduction of ₹98.01 lakh from the provision by way of surrender, not stated (₹45.58 lakh, ₹0.06 lakh, ₹0.20 lakh, ₹0.05 lakh and ₹51.92 lakh under salaries, wages, medical treatment, minor, civil and electrical works and repair and maintenance respectively).

Saving of ₹0.09 lakh intimated due to non-report of expenditure by the District Office, Siaha.

Saving of ₹0.03 lakh and ₹0.06 lakh also occurred under this head of account during 2022-23 and 2023-24 respectively.

**(iv) 3055 Road Transport**

001 Direction and Administration

06 Central Workshop

O. 308.33

R. (-)78.97 229.36 229.36 ...

Reasons for reduction of ₹78.97 lakh from the provision by way of surrender, not stated (₹78.53 lakh, ₹0.27 lakh, ₹0.07 lakh, ₹0.05 lakh, and ₹0.05 lakh under salaries, wages, medical treatment, domestic travel expenses and office expenses respectively).

**(v) 01 Direction**

O. 369.58

R. (-)29.89 339.69 317.68 (-)22.01

Reasons for reduction of ₹29.89 lakh from the provision by way of surrender, not stated (₹21.17 lakh, ₹0.04 lakh, ₹4.70 lakh, ₹0.50 lakh, ₹0.58 lakh, ₹0.90 lakh and ₹2.00 lakh under salaries, medical treatment, domestic travel expenses, rents, rates and taxes for land and buildings, fuels and lubricants, professional services and repair and maintenance respectively).

Reasons for saving of ₹22.01 lakh have not been intimated (July 2025).

Saving of ₹0.04 lakh and ₹0.03 lakh also occurred under this head of account during 2022-23 and 2023-24 respectively.

**(vi) 2041 Taxes on Vehicles**

001 Direction and Administration

01 Direction

O. 459.81

R. (-)17.26 442.55 442.40 (-)0.15

**Grant No. 42 Transport - Concl.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
---------------	------	-------------	--------------------	--------------------------

(₹ in lakh)

Reasons for reduction of ₹17.26 lakh from the provision by way of surrender, not stated (₹14.99 lakh, ₹0.95 lakh, ₹0.16 lakh, ₹0.15 lakh, ₹0.05 lakh, ₹0.33 lakh, ₹0.20 lakh and ₹0.43 lakh under salaries, wages, medical treatment, domestic travel expenses, minor, civil and electrical works, repair and maintenance, scholarships and other revenue expenditure respectively).

Reasons for saving of ₹0.15 lakh have not been intimated (July 2025).

Saving of ₹0.03 lakh and ₹0.04 lakh also occurred under this head of account during 2022-23 and 2023-24 respectively.

**(vii) 2057 Supplies and Disposals**

101 Purchase

02 Transport Department Retail Outlet

O. 64.40

R. (-)13.37 51.03 51.02 (-)0.01

Reasons for withdrawal of ₹13.37 lakh from the provision by way of surrender, not stated (₹12.93 lakh, ₹0.04 lakh and ₹0.40 lakh under salaries, medical treatment and domestic travel expenses respectively).

Reasons for saving of ₹0.01 lakh have not been intimated (July 2025).

**(viii) 3055 Road Transport**

001 Direction and Administration

04 Railway Out Agency

O 13.15

R. (-)10.32 2.83 2.82 (-)0.01

Reasons for reduction of ₹10.32 lakh from the provision by way of surrender, not stated (₹9.00 lakh, ₹0.02 lakh, ₹0.40 lakh and ₹0.90 lakh under salaries, medical treatment, domestic travel expenses and repair and maintenance respectively).

Reasons for saving of ₹0.01 lakh have not been intimated (July 2025).

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**Information on unspent amount lying in the DDOs Bank Account as on 31 March 2025 was not received from the Government of Mizoram.**

**Grant No. 43 Tourism  
(All Voted)**

	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in thousand)

**43.1 Revenue:**

**Major Head:**

**3452 Tourism**

Original	12,59,19				
Supplementary	2,39,07	14,98,26	14,03,23	(-95,03	
Amount surrendered during the year (31 March 2025)					1,30,03

**43.2 Capital:**

**Major Head:**

**5452 Capital Outlay on Tourism**

Original	1,33,61				
Supplementary	63,64,85	64,98,46	64,98,46	...	
Amount surrendered during the year (31 March 2025)					...

**Notes and Comments:**

**43.1 Revenue:**

**43.1.1** During the year 2024-25, ₹130.03 lakh was surrendered during the year as anticipated surplus to the requirement, but actual saving worked out to ₹95.03 lakh only which indicated lack of budgetary management.

**43.1.2** In view of the saving of ₹95.03 lakh, supplementary provision of ₹239.07 lakh obtained during the year proved excessive.

**43.1.3** Saving of ₹316.79 lakh (15.82 *per cent* of the total budget provision) also occurred under this grant during 2022-23.

**Grant No. 43 Tourism - Contd.**

43.1.4 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(i)	<b>3452 Tourism</b>			
	01 <i>Tourist Infrastructure</i>			
	101 Tourist Centre			
	02 SMS for Safety of Women Travelers			
	O.	38.00		
	R.	(-)38.00	...	...

Withdrawal of entire provision of ₹38.00 lakh by way of surrender, stated due to non-sanctioned of fund by the Government of India (₹38.00 lakh under other revenue expenditure).

(ii)	<b>3452 Tourism</b>			
	80 <i>General</i>			
	001 Direction and Administration			
	01 Direction			
	O.	372.98		
	S.	59.11		
	R.	(-)36.02	396.07	396.07
				...

Reduction of ₹36.02 lakh from the provision by way of surrender, stated due to economic measures (₹36.00 lakh under salaries) and specific reasons for the remaining amount (₹0.01 lakh and ₹0.01 lakh under salaries, medical treatment and domestic travel expenses respectively), not stated.

(iii)	<b>3452 Tourism</b>			
	01 <i>Tourist Infrastructure</i>			
	102 Tourist Accommodation			
	01 Tourist Accommodation			
	O.	565.73		
	S.	50.00		
	R.	(-)49.97	565.76	600.76
				(+)35.00

Reduction of ₹49.97 lakh from the provision by way of surrender, stated due to economic measures (₹8.47 lakh and ₹37.98 lakh under salaries and wages), deduction of 10 per cent contractor's profit (₹3.50 lakh under minor civil and electrical works) and specific reasons for the remaining amount (₹0.02 lakh under medical treatment), not stated.

Reasons for excess of ₹35.00 lakh have not been intimated (July 2025).

**Grant No. 43 Tourism - Concl.**

<b>Serial Number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
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(₹ in lakh)

(iv)	<b>3452 Tourism</b>			
	01 <i>Tourist Infrastructure</i>			
	102 Tourist Accommodation			
	02 Tourist and Rest House			
	O.	155.48		
	R.	(-)6.04	149.44	149.44 ...

Reduction of ₹6.04 lakh from the provision by way of surrender, stated due to economic measures (₹5.95 lakh under salaries) and specific reasons for the remaining amount (₹0.09 lakh medical treatment), not stated.

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**Information on unspent amount lying in the DDOs Bank Account as on 31 March 2025 was not received from the Government of Mizoram.**

**Grant No. 45 Public Works  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
<b>(₹ in thousand)</b>				
<b>45.1</b>	<b>Revenue:</b>			
	<b>Major Heads:</b>			
<b>2052</b>	<b>Secretariat General Services</b>			
<b>2059</b>	<b>Public Works</b>			
<b>2060</b>	<b>Vigilance</b>			
<b>2216</b>	<b>Housing</b>			
<b>2235</b>	<b>Social Security and Welfare</b>			
<b>3053</b>	<b>Civil Aviation</b>			
<b>3054</b>	<b>Roads and Bridges</b>			
<b>3056</b>	<b>Inland Water Transport</b>			
	Original	6,07,24,77		
	Supplementary	59,68,78		
		6,66,93,55	4,91,32,44	(-)1,75,61,11
	Amount surrendered during the year (31 March 2025)			1,73,84,93
<b>45.2</b>	<b>Capital:</b>			
	<b>Major Heads:</b>			
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>4070</b>	<b>Capital Outlay on other Administrative Services</b>			
<b>4216</b>	<b>Capital Outlay on Housing</b>			
<b>4250</b>	<b>Capital Outlay on other Social Services</b>			
<b>5054</b>	<b>Capital Outlay on Road and Bridges</b>			

**Grant No. 45 Public Works**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
<b>(₹ in thousand)</b>				
<b>5475</b>	<b>Capital Outlay on other General Economic Services</b>			
	Original	1,25,46,45		
	Supplementary	6,75,52,31	8,00,98,76	7,05,70,10
				(-95,28,66)
	Amount surrendered during the year (31 March 2025)			94,68,28

**Notes and Comments:****45.1 Revenue:**

**45.1.1** Against the available saving of ₹17,561.11 lakh, ₹17,384.93 lakh only surrendered during the year.

**45.1.2** In view of the saving of ₹17,561.11 lakh, supplementary provision of ₹5,968.78 lakh obtained during the year proved unnecessary as the actual expenditure of ₹49,132.44 lakh did not come to the original budget provision of ₹60,724.77 lakh.

**45.1.3** Saving of ₹ 5,436.24 lakh and ₹ 5,693.34 lakh (9.24 per cent and 9.04 per cent of the total budget provision) also occurred under this grant during 2022-23 and 2023-2024 respectively.

**45.1.4** Saving occurred mainly under:

<b>Serial Number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
<b>(₹ in lakh)</b>				

(i) **Central Assistance (CA)**

**3054 Roads and Bridges**

04 District and Other Roads

338 Pradhan Mantri Gram Sadak Yojana

01 Pradhan Mantri Gram Sadak Yojana (PMGSY)/CSS

O. 30,675.00

R. (-)7,996.08

22,678.92

22,678.92

...

Reduction of ₹7,996.08 lakh from the provision by way of surrender, stated due to less expenditure sanction by the Government of India. (₹478.21 lakh and ₹7,517.87 lakh under grants-in-aid general and grants for creation of capital assets respectively).

**Grant No. 45 Public Works – Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
---------------	------	-------------	--------------------	--------------------------

(₹ in lakh)

(ii) **Central Assistance (CA)****3054 Roads and Bridges**80 *General*

797 Transfer to Reserve Fund/Deposit Account

04 Central Road and Infrastructure Fund (CRIF)/CSS

S. 2,493.00

R. (-)2,493.00

...

...

...

Withdrawal of the entire provision of ₹2,493.00 lakh by way of surrender, stated due to transferring of fund to Public Account and actual fund is utilised and incurred under the Major Head 5054 – Capital Outlay on Roads and Bridges in respect of Central Road and Infrastructure Fund (₹2,493.00 lakh under grants for creation of capital assets).

Withdrawal of the entire provision of ₹88.87 lakh also occurred under this head of account during 2023-24.

(iii) **2059 Public Works**80 *General*

001 Direction and Administration

02 Administration

O. 6,073.99

S 82.14

R. (-)2,131.33

4,024.80

3,962.14

(-)62.66

Reduction of ₹2,131.33 lakh from the provision was the net effect of (a) decrease of ₹2,114.33 lakh by way of surrender, stated due to superannuation and demise of regular staff (₹1,783.83 lakh under salaries), regularisation, termination, overage of provisional employees and inclusion of anticipated wages for muster roll labour, who were proposed to the Government of Mizoram for conversion to provisional employees during 2024-25 (₹305.00 lakh under wages), less expenditure than anticipated (₹0.23 lakh under professional services), re-provision of fund to other head of account (₹12.45 lakh under repair and maintenance) and less demise of employees (₹12.82 lakh under minor civil and electrical work), (b) further decrease of ₹25.75 lakh through re-appropriation, state due to less expenditure than anticipated (₹8.75 lakh under wages) and no expenditure (₹17.00 lakh under printing and publicity) and (c) increase of ₹8.75 lakh through re-appropriation, stated due to more demand from drawing and disbursing officer (₹8.75 lakh under medical treatment).

Reasons for saving of ₹62.66 lakh have not been intimated (July 2025).

Saving of ₹44.65 lakh and ₹36.94 lakh also occurred under this head of account during 2022-23 and 2023-24 respectively.

**Grant No. 45 Public Works – Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
---------------	------	-------------	--------------------	--------------------------

(₹ in lakh)

(iv)	<b>3054 Roads and Bridges</b>			
	80 <i>General</i>			
	001 Direction and Administration			
	02 Administration			
	O.	9,372.22		
	S.	220.78		
	R.	(-)1,969.88	7,623.12	7,556.26
				(-)66.86

Reduction of ₹1,969.88 lakh from the provision was the net effect of (a) decrease of ₹1,964.90 lakh by way of surrender, stated due to superannuation and demise of regular staff (₹188.49 lakh under salaries), regularisation, termination, overage of provisional employees and inclusion of anticipated wages for muster roll labour, who were proposed to the Government of Mizoram for conversion to provisional employees during 2024-25 (₹1721.94 lakh under wages), less expenditure than anticipated (₹0.09 lakh and ₹0.33 lakh under rents, rates and taxes for land and building and professional services), re-provision of fund to other head of account (₹35.00 lakh under repair and maintenance) and less demise of employees (₹19.05 lakh under minor civil and electrical works), (b) further decrease of ₹99.22 lakh through re-appropriation, stated due to less expenditure than anticipated (₹94.24 lakh under wages and no expenditure (₹4.48 lakh and ₹0.50 lakh under advertising and publicity and machinery and equipment) and (c) increase of ₹94.24 lakh through re-appropriation, stated due to more demand from drawing and disbursing officer (₹94.24 lakh under medical treatment).

Reasons for saving of ₹66.86 lakh have not been intimated (July 2025).

Saving of ₹50.91 lakh and ₹80.56 lakh also occurred under this head of account during 2022-23 and 2023-24 respectively.

(v)	01 <i>National Highways</i>			
	799 Suspense			
	01 Adjustment Head for Maintenance  of National Highways			
	O.	1,200.00		
	R.	(-)1,200.00	...	...

Withdrawal of the entire provision of ₹1,200.00 lakh by way of surrender, stated to the expenditure has been incurred from the State fund through IFMIS and directly adjusted between Principal Accountant General, Mizoram and Ministry of Road, Transport and Highway, Government of India. So, expenditure for the State may be shown as Nil (₹1,200.00 lakh under minor civil and electrical works).

**Grant No. 45 Public Works – Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

Withdrawal of the entire provision of ₹1,600.00 lakh also occurred under this head of account during 2023-24.

(vi)	<b>3054 Roads and Bridges</b>				
	04 District and Other Roads				
	338 Pradhan Mantri Gram Sadak Yojana				
	02 SMS for PMGSY				
	O.	3,408.00			
	R.	(-)887.53	2,520.47	2,520.47	...

Reduction of ₹887.53 lakh from the provision by way of surrender, stated due to less expenditure than anticipated (₹53.13 lakh and ₹834.40 lakh under grants-in-aid general and grants for creation of capital assets respectively).

(vii)	<b>2059 Public Works</b>				
	80 General				
	799 Suspense				
	01 Purchase of Stock Materials				
	O.	350.00			
	R.	(-)306.01	43.99	43.98	(-)0.01

Reduction of ₹306.01 lakh from the provision by way of surrender, stated due to less expenditure than anticipated (₹306.01 lakh under suspense).

Reasons for saving of ₹0.01 lakh have not been intimated (July 2025).

(viii)	<b>3054 Roads and Bridges</b>				
	80 General				
	001 Direction and Administration				
	01 Direction				
	O.	3,139.01			
	S.	620.55			
	R.	(-)208.07	3,551.49	3,535.52	(-)15.97

Reduction of ₹208.07 lakh from the provision was the net result of (a) decrease of ₹206.22 lakh by way of surrender, stated due to superannuation and demise of regular staff (₹206.12 lakh under salaries) and less expenditure than anticipated (₹0.10 lakh under rents, rates and taxes for land and building) and (b) further decrease of ₹1.85 lakh through re-appropriation, stated due to less expenditure than anticipated (₹0.50 lakh and ₹1.35 lakh under advertising and publicity and machinery and equipment respectively).

**Grant No. 45 Public Works – Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
---------------	------	-------------	--------------------	--------------------------

(₹ in lakh)

Reasons for saving of ₹15.97 lakh have not been intimated (July 2025).

Saving of ₹18.58 lakh and ₹4.42 lakh also occurred under this head of account during 2022-23 and 2023-24 respectively.

(ix)	<b>2059 Public Works</b> 80 <i>General</i> 004 Planning and Research 01 Design cell				
	O.	143.13			
	R.	(-)20.05	123.08	121.79	(-)1.29

Reduction of ₹20.05 lakh from the provision was the net result of (a) decrease of ₹19.05 lakh by way of surrender, stated due to superannuation of regular staff (₹19.05 lakh under salaries) and (b) further decrease of ₹1.00 lakh through re-appropriation, stated due to no expenditure (₹1.00 lakh under advertising and publicity).

Reasons for saving of ₹1.29 lakh have not been intimated (July 2024).

Saving of ₹0.12 lakh and ₹0.01 lakh also occurred under this head of account during 2022-23 and 2023-24 respectively.

(x)	<b>3054 Roads and Bridges</b> 80 <i>General</i> 052 Machinery and Equipment 01 Purchase and Maintenance				
	O.	20.00			
	R.	(-)20.00	...	...	...

Withdrawal of the entire provision of ₹20.00 lakh by way of surrender, stated due to no expenditure (₹20.00 lakh under machinery and equipment).

(xi)	<b>2059 Public Works</b> 80 <i>General</i> 105 Public Works Workshops 01 Mechanical Division				
	O.	353.51			
	S.	2.70			
	R.	(-)3.53	352.68	336.22	(-)16.46

**Grant No. 45 Public Works – Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
---------------	------	-------------	--------------------	--------------------------

(₹ in lakh)

Reduction of ₹3.53 lakh from the provision by way of surrender, stated due to less expenditure than anticipated (₹0.83 lakh under rents, rates and taxes for land and building) and re-provision fund to other head of account (₹2.70 lakh under repair and maintenance).

Reasons for saving of ₹16.46 lakh have not been intimated (July 2025).

Saving ₹4.51 lakh also occurred under this head of account during 2023-24.

(xii)	<b>2059 Public Works</b>				
	<i>80 General</i>				
	004 Planning and Research				
	02 Architecture Cell				
	O.	374.31			
	R.	(-)17.71	356.60	355.51	(-)1.09

Reduction of ₹17.71 lakh from the provision was the net effect of (a) decrease of ₹16.71 lakh by way of surrender, stated due to superannuation of regular staff (₹16.71 lakh under salaries) and (b) further decrease of ₹1.00 lakh through re-appropriation, stated due to no expenditure (₹1.00 lakh under advertising and publicity).

Reasons for saving of ₹1.09 lakh have not been intimated (July 2024).

Saving ₹4.37 lakh also occurred under this head of account during 2023-24.

(xiii)	<b>3054 Roads and Bridges</b>				
	<i>03 State Highways</i>				
	337 Road Works				
	01 State Road Fund Board				
	O.	96.06			
	S.	3.85			
	R.	(-)15.52	84.39	81.57	(-)2.82

Reduction of ₹15.52 lakh from the provision by way of surrender, stated due to less expenditure than anticipated (₹0.57 lakh under rents, rates and taxes for land and building), re-provision of fund to other head of account (₹3.85 lakh under repair and maintenance).and non-payment of salaries to Manager (Tech) on account of transfer (₹11.10 lakh under grants-in-aid - salaries).

Reasons for saving of ₹2.82 lakh have not been intimated (July 2025).

Saving of ₹0.01 lakh also occurred under this head of account during 2023-24.

**Grant No. 45 Public Works – Contd.**

**45.1.5** Saving mentioned at note 45.1.4 above was partly offset by excess under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(i)	<b>2059 Public Works</b>			
	80 <i>General</i>			
	053 Maintenance and Repairs			
	01 Maintenance and Repairs			
	O.	340.00		
	S.	441.78		
	R.	41.89	823.67	823.24
				(-)0.43

Augmentation of ₹41.89 lakh in the provision through re-appropriation, stated due to insufficient fund under budget estimates (₹41.89 lakh under minor civil and electrical works).

Reasons for saving of ₹0.43 lakh have not been intimated (July 2025).

(ii)	<b>3054 Roads and Bridges</b>			
	04 <i>District and Other Roads</i>			
	105 Maintenance and Repairs			
	01 Maintenance Roads and Bridges			
	O.	1.00		
	R.	26.83	27.83	27.83
				...

Augmentation of ₹26.83 lakh in the provision through re-appropriation, stated due to insufficient fund under the head of account for the current financial year (₹26.83 lakh under minor civil and electrical works).

**45.1.6 Suspense Transaction**

(a) **Suspense:** Expenditure booked under the head “Suspense” which is not a final head of account. Transactions booked under this head were not adjusted under final head of accounts and are carried forward from year to year. The transactions include both debits and credits. The minor head suspense has four divisions, of which three are being operated by the State *viz*, (i) Stock (ii) Purchase and (iii) Miscellaneous works advances. The nature and the accounting of the transactions under the three sub-divisions are explained below:

(i) **Stock:** This head is debited with the value of materials received for Stock purposes (and not for any particular work). Value of the materials issued for use on works or otherwise disposed of are taken as reduction. The balance represents the value of materials held in stock.

(ii) **Purchase:** The sub-division has become in-operative in view of the new accounting procedure introduced in the State from the year 2001-2002.

**Grant No. 45 Public Works – Contd.**

(iii) **Miscellaneous works advances:** This sub-division comprises debits for the value of stores sold on credit, expenditure incurred on deposit works in excess of deposits received, losses of cash or stores not written off and sums recoverable from Government Servants, *etc.* The Debit balance thus represents recoverable amount.

(b) An analysis of transactions under the head “Suspense” included in this grant during 2024-25 is given below:

Sub-Head Balance	Opening Balance on 1 April 2024 Debit (+) Credit (-)	Debits	Credits	Closing Balance on 31 March 2025	
				Debit (+)	Credit (-)
Stock	(-)1,658.22	...	(-)240.23	(-)1,898.45	
Purchase	...	...	...	...	
Miscellaneous Public Works Advance	(+)114.67	...	...	(+)114.67	
<b>Total</b>	<b>(-)1,543.55</b>	<b>...</b>	<b>(-)240.23</b>	<b>(-)1,783.78</b>	

**45.2 Capital:**

**45.2.1** Against the available saving of ₹9,528.66 lakh, ₹9,468.28 lakh only was surrendered during the year.

**45.2.2** In view of the saving of ₹9,528.66 lakh, supplementary provision of ₹67,552.31 lakh obtained during the year proved excessive.

**45.2.3** Saving of ₹80,002.98 lakh and ₹17,128.27 lakh (66.97 *per cent* and 24.18 *per cent* of the total budget provision) also occurred under this grant during 2022-23 and 2023-24 respectively.

**45.2.4** Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

**(i) 4216 Capital Outlay on Housing**

01 Government Residential Buildings

106 General Pool Accommodation

09 Scheme under Special Central Assistance

S. 14,242.00

R. (-)4,842.28

9,399.72

9,399.72

...

Reduction of ₹4,842.28 lakh from the provision by way of surrender, stated due to less receipt of expenditure sanction from the Government of Mizoram (₹4,842.28 lakh under buildings and structures).

**Grant No. 45 Public Works - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

**(ii) 4059 Capital Outlay on Public Works**60 *Other Buildings*

051 Construction

28 Scheme under Special Central Assistance

S. 28,317.00

R. (-)3,770.00 24,547.00 24,547.00 ...

Reduction of ₹3,770.00 lakh from the provision by way of surrender, stated due to less receipt of expenditure sanction from the Government of Mizoram (₹1,870.00 lakh and ₹1,900.00 lakh under building and structures and infrastructural assets respectively).

**(iii) 5054 Capital Outlay on Roads and Bridges**03 *State Highways*

101 Bridges

01 Strengthening and Improvement of Bridges under Mizoram

O. 3,000.00

S. 352.00

R. (-)1,338.29 2,013.71 2,013.70 (-)0.01

Reduction of ₹1,338.29 lakh from the provision was the net effect of (a) decrease of ₹1,332.29 lakh through re-appropriation, stated due to re-provision of fund to strengthening and improvement of roads where the amount is not sufficient in the budget estimate (₹1,332.29 lakh under infrastructural assets) and (b) further decrease of ₹6.00 lakh by way of surrender, stated due to less receipt of expenditure sanction from the Government of Mizoram.(₹6.00 lakh under infrastructural assets).

Reasons for saving of ₹0.01 lakh have not been intimated (July 2025).

**(iv) 4250 Capital Outlay on other Social Services**

203 Employment

01 Scheme under Special Central Assistance

S. 2,500.00

R. (-)850.00 1,650.00 1,650.00 ...

Reduction of ₹850.00 lakh from the provision by way of surrender, stated due to less receipt of expenditure sanction from the Government of Mizoram (₹850.00 under other capital expenditure).

**Grant No. 45 Public Works - Concl'd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(v)	<b>Central Assistance (CA)</b>			
	<b>4059 Capital Outlay on Public Works</b>			
	80 <i>General</i>			
	051 Construction			
	19 Construction of Fly-over/CSS			
	S.	55.59	55.59	...
				(-)55.59

Reasons for saving of ₹55.59 lakh have not been intimated (July 2025).

**45.2.5** Saving mentioned at note 45.1.4 above was partly offset by excess under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
---------------	------	-------------	--------------------	--------------------------

(₹ in lakh)

(i)	<b>5054 Capital Outlay on Roads and Bridges</b>			
	03 <i>State Highways</i>			
	337 Road Works			
	01 Strengthening and Improvement of State Highways and Other State Roads under Mizoram			
	O.	7,000.00		
	S.	9,319.48		
	R.	1,332.29	17,651.77	17,646.99
				(-)4.78

Augmentation of ₹1,332.29 lakh in the provision through re-appropriation, stated due to strengthening and improvement of roads, damages caused by Cyclone Remal at different places in the State (₹1,332.29 lakh under infrastructural assets).

Reasons for saving of ₹4.78 lakh have not been intimated (July 2025).

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**Information on unspent amount lying in the DDOs Bank Account as on 31 March 2025 was not received from the Government of Mizoram.**

**Grant No. 46 Urban Development and Poverty Alleviation  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
(₹ in thousand)				
<b>46.1</b>	<b>Revenue:</b>			
	<b>Major Heads:</b>			
<b>2052</b>	<b>Secretariat-General Services</b>			
<b>2217</b>	<b>Urban Development</b>			
	Original	1,89,62,10		
	Supplementary	69,57,98	2,59,20,08	1,59,09,65
				(-)1,00,10,43
	Amount surrendered during the year (31 March 2025)			1,00,09,23
<b>46.2</b>	<b>Capital:</b>			
	<b>Major Head:</b>			
<b>4217</b>	<b>Capital Outlay on Urban Development</b>			
	Original	1,82,66,84		
	Supplementary	2,91,65,60	4,74,32,44	3,21,87,47
				(-)1,52,44,97
	Amount surrendered during the year (31 March 2025)			1,43,26,64

**Notes and Comments:**

**46.1 Revenue:**

**46.1.1** Against the available saving of ₹10,010.43 lakh, ₹10,009.23 lakh only was surrendered during the year.

**46.1.2** In view of saving of ₹10,010.43 lakh, supplementary provision of ₹6,957.98 lakh obtained during the year proved unnecessary as the actual expenditure of ₹15,909.65 lakh did not come to the original budget provision of ₹18,962.10 lakh.

**46.1.3** Saving of ₹52,663.63 lakh (86.30 *per cent* of the total budget provision) also occurred under this grant during 2022-23.

**Grant No. 46 Urban Development and Poverty Alleviation - Contd.**

46.1.4 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
---------------	------	-------------	--------------------	-----------------------

(₹ in lakh)

(i)	<b>Central Assistance (CA)</b>			
	<b>2217 Urban Development</b>			
	05 Other Urban Development Schemes			
	800 Other Expenditure			
	03 Swachh Bharat Mission/CSS			
	O.	3,238.00		
	S.	1,924.00		
	R.	(-)4,653.00	509.00	509.00
				...

Reduction of ₹4,653.00 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹4,274.00 lakh and ₹379.00 lakh under grants-in-aid general and grants for creation of capital assets respectively)

(ii)	<b>Central Assistance (CA)</b>			
	01 State Capital Development			
	191 Assistance to Local Bodies Corporation, Urban Development Authorities, Town Improvement Boards etc.			
	08 Assistance to ULB/FC			
	O.	3,900.00		
	R.	(-)2,050.00	1,850.00	1,850.00
				...

Reduction of ₹2,050.00 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹2,050.00 lakh under grants-in-aid general).

(iii)	<b>Central Assistance (CA)</b>			
	05 Other Urban Development Schemes			
	800 Other Expenditure			
	06 Smart City Mission/CSS			
	O.	639.00		
	S.	639.00		
	R.	(-)1,278.00	...	...
				...

Withdrawal of the entire provision of ₹1,278.00 lakh by way of surrender, stated due to non-release of fund by the Government of India (₹89.46 lakh and ₹1,188.54 lakh under grants-in-aid general and grants for creation of capital assets respectively).

**Grant No. 46 Urban Development and Poverty Alleviation - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

Withdrawal of the entire provision of ₹18,945.00 lakh by way of surrender, also occurred under this head of account during 2022-23.

(iv)	<b>Central Assistance (CA)</b>			
	<b>2217 Urban Development</b>			
	05 Other Urban Development Schemes			
	001 Direction and Administration			
	07 National Urban Livelihood Mission/CSS			
	O.	1,499.13		
	R.	(-)1,100.13	399.00	399.00
				...

Reduction of ₹1,100.13 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹1,071.81 lakh and ₹28.32 lakh under grants-in-aid general and grants-in-aid salaries respectively).

(v)	<b>Central Assistance (CA)</b>			
	03 Integrated Development of Small and Medium Towns			
	800 Other Expenditure			
	01 Housing for all/CSS			
	O.	4,634.96		
	S.	2,891.02		
	R.	(-)451.21	7,074.77	7,074.77
				...

Reduction of ₹451.21 lakh from the provision by way of surrender, stated due non-release of fund by the Government of India (₹451.21 lakh under grants-in-aid general).

(vi)	01 State Capital Development			
	001 Direction and Administration			
	02 Administration			
	O.	479.52		
	S.	1.39		
	R.	(-)122.32	358.59	359.09
				(+ )0.50

Reduction of ₹122.32 lakh from the provision was the net effect of (a) decrease of ₹119.72 lakh by way of surrender, stated due to transfer of officers and staff (₹108.15 lakh under salaries) and regularisation of provisional employees (₹11.57 lakh under wages), (b) further decrease of ₹3.94 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹3.94 lakh under domestic travel expenses) and (c) increase of ₹1.34 lakh through re-appropriation, stated due to re-provision of fund from other head of account (₹1.34 lakh under medical treatment).

**Grant No. 46 Urban Development and Poverty Alleviation - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹ in lakh)
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Reasons for excess of ₹0.50 lakh have not been intimated (July 2025).

Excess of ₹1.14 lakh also occurred under this head of account during 2022-23.

(vii)	<b>2217 Urban Development</b>				
	01 State Capital Development				
	001 Direction and Administration				
	03 Sanitation				
	O.	822.76			
	S.	5.43			
	R.	(-120.03	708.16	708.01	(-0.15

Reduction of ₹120.03 lakh from the provision was the net effect of (a) decrease of ₹126.27 lakh by way of surrender, stated due to retirement of staff (₹113.87 lakh under salaries) and regularisation of provisional employees (₹12.40 lakh under wages) and (b) increase of ₹6.24 lakh through re-appropriation, stated due to re-provision of fund from other head of account (₹1.40 lakh and ₹4.84 lakh under medical treatment and repair and maintenance respectively).

Saving of ₹0.15 lakh intimated due to retirement of staffs and non-receipt of medical treatment bill.

(viii)	01 Direction				
	O.	699.91			
	S.	35.80			
	R.	(-105.97	629.74	629.22	(-0.52

Reduction of ₹105.97 lakh from the provision was the net effect of (a) decrease of ₹102.33 lakh by way of surrender, stated due to transfer of officers and staff (₹100.19 lakh under salaries and regularisation of provisional employees (₹2.14 lakh under wages), (b) further decrease of ₹5.37 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹5.37 lakh under domestic travel expenses) and (c) increase of ₹1.73 lakh through re-appropriation, stated due to re-provision of fund from other head of account (₹1.73 lakh under medical treatment).

Reasons for saving of ₹0.52 lakh have not been intimated (July 2025).

**Grant No. 46 Urban Development and Poverty Alleviation - Contd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
---------------	------	-------------	--------------------	--------------------------

(₹ in lakh)

(ix)	<b>Central Assistance (CA)</b>			
	<b>2217 Urban Development</b>			
	05 Other Urban Development Schemes			
	800 Other Expenditure			
	05 AMRUT (CSPS)/CSS			
	O.	73.00		
	S.	73.00		
	R.	(-75.30)	70.70	70.70
				...

Reduction of ₹75.30 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹75.30 lakh under grants-in-aid general).

(x)	<b>2217 Urban Development</b>			
	03 Integrated Development of Small and Medium Towns			
	001 Direction and Administration			
	01 Direction (TCP)			
	O.	334.39		
	S.	2.60		
	R.	(-47.94)	289.05	287.91
				(-1.14)

Reduction of ₹47.94 lakh from the provision by way of surrender, stated due to transfer of officers and staff (₹44.60 lakh under salaries) and regularisation of provisional employees (₹3.34 lakh under wages).

Reasons for saving of ₹1.14 lakh have not been intimated (July 2025).

Saving of ₹9.62 lakh also occurred under this head of account during 2022-23.

**46.2 Capital:**

**46.2.1** Against the available saving of ₹15,244.97 lakh, ₹14,326.64 lakh was surrendered during the year.

**46.2.2** In view of the saving of ₹15,244.97 lakh, supplementary provision of ₹29,165.60 lakh obtained during the year proved excessive.

**46.2.3** Saving of ₹10,108.03 lakh and ₹8,085.98 lakh (79.84 per cent and 54.04 per cent of the total budget provision) also occurred under this grant during 2022-23 and 2023-24 respectively.

**Grant No. 46 Urban Development and Poverty Alleviation - Concl.****46.2.4 Saving occurred mainly under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
---------------	------	-------------	--------------------	-----------------------

(₹ in lakh)

(i)	<b>Central Assistance (CA)</b>			
	<b>4217 Capital Outlay on Urban Development</b>			
	01 State Capital Development			
	051 Construction			
	02 AMRUT (CSPS)/CSS			
	O.	10,865.84		
	S.	128.92		
	R.	(-)10,300.64	694.12	694.12 ...

Reduction of ₹10,300.64 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹10,300.64 lakh under infrastructural assets).

(ii)	<b>Central Assistance (CA)</b>			
	08 Projects under Asian Development Bank/EAP			
	O.	7,400.00		
	R.	(-)3,465.00	3,935.00	3,016.68 (-)918.32

Reduction of ₹3,465.00 lakh from the provision by way of surrender, stated due to non-receipts of expenditure sanction from the Government of Mizoram (₹3,465.00 lakh under infrastructural assets).

Reasons for saving of 918.32 lakh have not been intimated (July 2025).

(iii)	09 Scheme under Special Central Assistance			
	S.	22,517.00		
	R.	(-)561.00	21,956.00	21,956.00 ...

Reduction of ₹561.00 lakh from the provision by way of surrender, stated due to non-receipts of expenditure sanction from the Government of Mizoram (₹561.00 lakh under infrastructural assets).

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**Information on unspent amount lying in the DDOs Bank Account as on 31 March 2025 was not received from the Government of Mizoram.**

**Grant No. 47 Irrigation and Water Resources  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
<b>(₹ in thousand)</b>				
<b>47.1</b>	<b>Revenue:</b>			
	<b>Major Heads:</b>			
<b>2702</b>	<b>Minor Irrigation</b>			
<b>2705</b>	<b>Command Area Development</b>			
	Original	14,78,84		
	Supplementary	65,97	15,44,81	14,19,58
				(-)1,25,23
	Amount surrendered during the year (31 March 2025)			1,25,03
<b>47.2</b>	<b>Capital:</b>			
	<b>Major Heads:</b>			
<b>4702</b>	<b>Capital Outlay on Minor Irrigation</b>			
<b>5452</b>	<b>Capital Outlay on Tourism</b>			
	Original	88,39,39		
	Supplementary	3,07,22	91,46,61	16,47,51
				(-)74,99,10
	Amount surrendered during the year (31 March 2025)			74,99,10

**Notes and Comments:**

**47.1 Revenue:**

**47.1.1** Against the available saving of ₹125.23 lakh, ₹125.03 lakh only was surrendered during the year.

**47.1.2** In view of the saving of ₹125.23 lakh, supplementary provision of ₹65.97 lakh obtained during the year proved unnecessary as the actual expenditure of ₹1,419.58 lakh did not come to the original budget provision of ₹1,478.84 lakh.

**Grant No. 47 Irrigation and Water Resources - Contd.**

47.1.3 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	<b>2702 Minor Irrigation</b>			
	80 <b>General</b>			
	001 Direction and Administration			
	02 Administration			
	O.	885.63		
	S.	60.44		
	R.	(-95.11	850.96	850.96
				...

Reasons for reduction of ₹95.11 lakh from the provision by way of surrender, not stated (₹77.86 lakh, ₹4.34 lakh, ₹0.06 lakh, ₹0.01 lakh, ₹2.34 lakh and ₹10.50 lakh under salaries, wages, medical treatment, rent, rates and taxes for lands and building and other revenue expenditure respectively).

(ii)	<b>Central Assistance (CA)</b>			
	01 <i>Surface Water</i>			
	103 Diversion Schemes			
	03 Rationalisation of Minor Irrigation Statistics (RIMS)/CSS			
	O.	38.12		
	R.	(-21.27	16.85	16.85
				...

Reasons for reduction of ₹21.27 lakh from the provision by way of surrender, not stated (₹0.25 lakh and ₹21.02 lakh under medical treatment and minor civil and electrical works respectively).

(iii)	01 Administration (AIBP)			
	O.	221.45		
	R.	(-5.87	215.58	215.39
				(-0.19

Reasons for reduction of ₹5.87 lakh from the provision by way of surrender, not stated (₹5.06 lakh, ₹0.42 lakh, ₹0.05 lakh, ₹0.04 lakh, ₹0.10 lakh, ₹0.06 lakh, ₹0.10 lakh and ₹0.04 lakh under salaries, wages, medical treatment, domestic travel expenses, rent, rates and taxes for lands and building, printing and publication, advertising and publicity and other revenue expenditure respectively).

Reasons for saving of ₹0.19 lakh have not been intimated (July 2025).

**Grant No. 47 Irrigation and Water Resources - Contd.****47.2 Capital:**

**47.2.1** Available saving of ₹7,499.10 lakh was surrendered during the year.

**47.2.2** In view of the saving of ₹7,499.10 lakh, supplementary provision of ₹307.22 lakh obtained during the year proved unnecessary as the actual expenditure of ₹1,647.51 lakh did not come to the original budget provision of ₹8,839.39 lakh.

**47.2.3** Saving of ₹7,229.19 lakh and ₹7,418.97 lakh (75.84 per cent and 87.80 per cent of the total budget provision) also occurred under this grant during 2022-23 and 2023-24 respectively.

**47.2.4** Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
---------------	------	-------------	--------------------	--------------------------

(₹ in lakh)

(i)	<b>Central Assistance (CA)</b>			
	<b>4702 Capital Outlay on Minor Irrigation</b>			
	101 Surface Water			
	03 River Diversion (AIBP/PMKSY) SMI/CSS			
	O.	4,000.00		
	R.	(-)4,000.00	...	...

Reasons for withdrawal of the entire provision of ₹4,000.00 lakh by way of surrender, not stated (₹4,000.00 lakh under infrastructural assets).

(ii)	<b>Central Assistance (CA)</b>			
	07 River Diversion (AIBP/PMKSY) GWI/CSS			
	O.	2,000.00		
	R.	(-)2,000.00	...	...

Reasons for withdrawal of the entire provision of ₹2,000.00 lakh by way of surrender, not stated (₹2,000.00 lakh under infrastructural assets).

Withdrawal of the entire provision ₹2,000.00 lakh by way of surrender, also occurred under this head of account during 2023-24.

(iii)	<b>Central Assistance (CA)</b>			
	05 River Diversion for Ground Water/CSS			
	O.	900.00		
	R.	(-)900.00	...	...

**Grant No. 47 Irrigation and Water Resources - Concl'd.**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

Reasons for withdrawal of the entire provision of ₹900.00 lakh by way of surrender, not stated (₹900.00 lakh under infrastructural assets).

Withdrawal of the entire provision of ₹1,333.34 lakh and ₹1,000.00 lakh by way of surrender, also occurred under this head of account during 2022-23 and 2023-24 respectively.

**(iv) 4702 Capital Outlay on Minor Irrigation**

101 Surface Water

03 SMS for River Diversion (AIBP/PMKSY)

S. 307.22

R. (-)307.22

...

...

...

Reasons for withdrawal of the entire provision of ₹307.22 lakh by way of surrender, not stated (₹307.22 lakh under infrastructural assets).

**(v) 101 Surface Water**

04 River Diversion (NABARD)

O. 1,889.39

R. (-)241.88

1,647.51

1,647.51

...

Reasons for reduction of ₹241.88 lakh from the provision by way of surrender, not stated (₹241.88 lakh under infrastructural assets).

**(vi) Central Assistance (CA)**

01 Flood Management Programme (AIBP)/CSS

O. 50.00

R. (-)50.00

...

...

...

Reasons for withdrawal of the entire provision of ₹50.00 lakh by way of surrender, not stated (₹50.00 lakh under infrastructural assets).

Withdrawal of the entire provision of ₹500.00 lakh and ₹500.00 lakh by way of surrender, also occurred under this head of account during 2022-23 and 2023-24 respectively.

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**Information on unspent amount lying in the DDOs Bank Account as on 31 March 2025 was not received from the Government of Mizoram.**

**Grant No. 48 Information and Communication Technology  
(All Voted)**

	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
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(₹ in thousand)

**48.1 Revenue:**

**Major Head:**

**3275 Other Communication Services**

Original	5,28,66			
Supplementary	1,36,71	6,65,37	6,55,26	(-)10,11
Amount surrendered during the year (31 March 2025)				10,03

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**Information on unspent amount lying in the DDOs Bank Account as on 31 March 2025 was not received from the Government of Mizoram.**

**Appropriation No. 49 Public Debt  
(All Charged)**

		<b>Total appropriation</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
(₹ in thousand)				
<b>49.1</b>	<b>Revenue:</b>			
	<b>Major Heads:</b>			
<b>2048</b>	<b>Appropriation for Reduction or Avoidance of Debt</b>			
<b>2049</b>	<b>Interest Payments</b>			
	Original	7,04,73,53		
	Supplementary	27,64,50	7,32,38,03	7,15,89,95
				(-)16,48,08
	Amount surrendered during the year (31 March 2025)			...
<b>49.2</b>	<b>Capital:</b>			
	<b>Major Heads:</b>			
<b>6003</b>	<b>Internal Debt of the State Government</b>			
<b>6004</b>	<b>Loans and Advances from the Central Government</b>			
	Original	4,90,83,00		
	Supplementary	20,43	4,91,03,43	18,58,69,77
				(+)13,67,66,34
	Amount surrendered during the year (31 March 2025)			...

**Notes and Comments:**

**49.2 Capital:**

**49.2.1** Expenditure exceeded the appropriation by ₹1,36,766.34 lakh (actual excess was ₹13,67,66,33,856.00). The excess requires regularisation.

**49.2.2** In view of the final excess of ₹1,36,766.34 lakh, supplementary appropriation of ₹20.43 lakh obtained during the year proved inadequate.

**49.2.3** Excess of ₹1,25,512.02 lakh and ₹3,44,608.71 lakh (93.11 per cent and 238.90 per cent of the total appropriation) also occurred under this grant during 2022-23 and 2023-24 respectively.

**Grant No. 49 Public Debt - Contd.**

**49.2.4** Excess occurred mainly under:

Serial Number	Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
---------------	------	---------------------	--------------------	-----------------------

(₹ in lakh)

(i) **6003 Internal Debt of the State Government**

110 Ways and Means Advances from  
the Reserve Bank of India

02 Special Ways and Means Advances

O.                      1.00                      1.00                      1,28,975.00                      (+)1,28,974.00

Reasons for excess of ₹1,28,974.00 lakh have not been intimated (July 2025).

(ii)                      01 Ways and Means Advances from RBI

O.                      1.00                      1.00                      14,824.00                      (+)14,823.00

Reasons for excess of ₹14,823.00 lakh have not been intimated (July 2025).

(iii) **6004 Internal Debt of the State Government**

02 Loans for State/Union Territory Plan Schemes

101 Block Loans

01 State Plan Loan (Block Loan)

O.                      2,700.00                      2,700.00                      2,756.02                      (+)56.02

Reasons for excess of ₹56.02 lakh have not been intimated (July 2025).

**49.2.5** Excess mentioned at note 49.2.4 above was partly offset by saving under:

Serial Number	Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
---------------	------	---------------------	--------------------	-----------------------

(₹ in lakh)

(i) **6003 Internal Debt of the State Government**

101 Market Loans

01 Market Loans

O.                      26,000.00                      26,000.00                      ...                      (-)26,000.00

Reasons for saving of ₹26,000.00 lakh have not been intimated (July 2025).

**Grant No. 49 Public Debt - Concl'd.**

<b>Serial Number</b>	<b>Head</b>	<b>Total appropriation</b>	<b>Actual expenditure</b>	<b>Excess (+) Saving (-)</b>
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(₹ in lakh)

(ii)	<b>6004 Loans and Advances from the Central Government</b>			
	01 Non-Plan Loans			
	800 Other Loans			
	01 Non-Plan Loans			
	O.	3,720.00	3,720.00	...
				(-)3,720.00

Reasons for saving of ₹3,720.00 lakh have not been intimated (July 2025).

(iii)	<b>6003 Internal Debt of the State Government</b>			
	109 Loans from other Institutions			
	01 Loans from R.E.C.			
	O.	470.00	470.00	131.11
				(-)338.89

Reasons for saving of ₹338.89 lakh have not been intimated (July 2025).

(iv)	103 Loans from Life Insurance Corporation of India			
	01 Loans from LIC (Housing)			
	O.	320.00	320.00	309.69
				(-)10.31

Reasons for saving of ₹10.31 lakh have not been intimated (July 2025).

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**Information on unspent amount lying in the DDOs Bank Account as on 31 March 2025 was not received from the Government of Mizoram.**

## Appendix

Referred to the Summary of Appropriation Accounts at page (xvi)  
Grant-wise details of estimates and details of recoveries adjusted in the Accounts in reduction of expenditure

Serial Number	Number and Name of Grant	Budget estimates		Actuals		Actuals compared with Budget estimates	
		Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)
1.	15 General Administration	...	...	20,00,00	...	(+20,00,00	...
2.	17 Food, Civil Supplies and Consumer Affairs	1,30,00,00	...	76,00,13	...	(-)53,99,87	...
3.	18 Printing and Stationery	2,00,00	...	46,92	...	(-)1,53,08	...
4.	30 Disaster Management and Rehabilitation	...	...	64,01,95	...	(+)64,01,95	...
4.	36 Environment, Forest and Climate Change	...	...	21,95,50	...	(+)21,95,50	...
5.	45 Public Works	3,50,00	...	2,40,23	7,83,59	(-)1,09,77	(+7,83,59
	<b>Voted Total</b>	<b>1,35,50,00</b>	<b>...</b>	<b>1,84,84,73</b>	<b>7,83,59</b>	<b>(+)49,34,73</b>	<b>(+7,83,59</b>
	<b>Grand Total</b>	<b>1,35,50,00</b>	<b>...</b>	<b>1,84,84,73</b>	<b>7,83,59</b>	<b>(+)49,34,73</b>	<b>(+7,83,59</b>

(₹ in thousand)

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